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Shutcher

for Hon. H. S. Chase
REPORT

OF THE

SECRETARY OF THE TREASURY,

ON THE

STATE OF THE FINANCES,

FOR

THE YEAR ENDING JUNE 30, 1857.

WASHINGTON:
WILLIAM A. HARRIS, PRINTER.
1858.

Wm. L. G. 1873



REPORT

OF

THE SECRETARY OF THE TREASURY

ON

THE STATE OF THE FINANCES.

JANUARY 4, 1858.—*Resolved*, That the Annual Report of the Secretary of the Treasury on the Finances, with the documents communicated therewith, be printed, and that ten thousand additional copies of the same be printed for the use of the Senate, and five hundred additional copies for the use of the Treasury Department.

TREASURY DEPARTMENT, *December 8, 1857.*

SIR: In compliance with the act of Congress entitled "An act supplementary to an act to establish the Treasury Department," approved May 10, 1800, I have the honor to submit the following report:

On the 1st July, 1856, being the commencement of the fiscal year 1857, the balance in the treasury was..... \$19,901,325 45

The receipts into the treasury during the fiscal year 1857 were \$68,631,513 67, as follows:

For the quarter ending September 30, 1856—		
From customs.....	\$20,677,740 40	
From public lands	892,380 39	
From miscellaneous sources	355,310 57	
		21,925,431 36

For the quarter ending December 31, 1856—		
From customs.....	14,243,414 90	
From public lands	808,252 86	
From miscellaneous sources	123,999 59	
		15,175,667 35

For the quarter ending March 31, 1857—		
From customs	19,055,328 55	
From public lands	1,065,640 11	
From miscellaneous sources	274,054 90	
		20,395,023 56

Carried forward.....	77,397,447 72
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REPORT ON THE FINANCES.

Brought forward.....	\$77,397,447 72
For the quarter ending June 30, 1857—	
From customs.....	\$9,899,421 20
From public lands	1,063,213 28
From miscellaneous sources	172,756 92
	<u>11,135,391 40</u>

The aggregate means, therefore, for the service of the fiscal year ending June 30, 1857, were	<u>88,532,839 12</u>
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The expenditures during the fiscal year ending June 30, 1857, were \$70,822,724 85.

Being for the quarter ending September 30, 1856...	18,675,113 21
Being for the quarter ending December 31, 1856...	17,940,877 90
Being for the quarter ending March 31, 1857.....	17,245,932 68
Being for the quarter ending June 30, 1857.....	16,960,801 06
	<u>70,822,724 85</u>

Which was applied to the several branches of the public service as follows:

Civil, foreign intercourse, and miscellaneous.....	27,531,922 37
Service in charge of Interior Department.....	5,358,274 72
Service in charge of War Department	19,261,774 16
Service in charge of Navy Department.....	12,726,856 69
Purchase of public debt, principal, premium, and interest.....	5,943,896 1
	<u>70,822,724 85</u>

As shown in detail by statement No. 1.

Deducting the expenditures from the aggregate means during the fiscal year, a balance was left in the treasury on July 1, 1857, of.....	17,710,114 27
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During the first quarter of the current fiscal year 1858, being from July 1, 1857, to September 30, 1857, the receipts into the treasury were:

From customs	\$18,573,729 37
From public lands.....	2,059,449 39
From miscellaneous sources.....	296,641 05
	<u>20,929,819 81</u>

The estimated receipts during the three remaining quarters of the current fiscal year to June 30, 1858, are:

From customs	\$33,000,000 00
From public lands.....	3,000,000 00
From miscellaneous sources.....	750,000 00
	<u>36,750,000 00</u>

Making an estimated aggregate of means for the service of the current year.....	<u>75,389,934 08</u>
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An exposition of the grounds on which this amount of revenue from customs during these three quarters has been estimated, is given in a subsequent part of this report.

The expenditures of the first quarter, ending September 30, 1857, of the current fiscal year, were \$23,714,528 37; being for—

Civil, foreign intercourse, and miscellaneous services	\$7,315,789 00
Service in charge of Interior Department.....	3,240,098 99
Service in charge of War Department.....	7,290,950 83
Service in charge of Navy Department.....	3,915,906 99
Purchase of the public debt, principal, premium, and interest.....	1,951,782 56
	<hr/>
	23,714,528 37

(See *Statement No. 2.*)

The estimated expenditures during the three remaining quarters of the current fiscal year to June 30, 1858, are.....	51,248,530 04
	<hr/>
	74,963,058 41
	<hr/>
Leaving an estimated balance in the treasury on July 1, 1858, which will, of course, be affected by any reduction or increase of expenditure not contemplated, of	426,875 67
	<hr/>

Estimates for the fiscal year, from July 1, 1858, to June 30, 1859.

Estimated balance in the treasury on July 1, 1858.	\$426,875 67
Estimate of receipts from customs for the year ending June 30, 1859.....	69,500,000 00
Estimated receipts from the sales of public lands...	5,000,000 00
Estimated receipts from miscellaneous sources.....	1,000,000 00
	<hr/>
Aggregate of means for the service of the fiscal year to June 30, 1859, as estimated	75,926,875 67
	<hr/>

The expenditures are estimated as follows:

Balance of existing appropriations for the service of the present fiscal year, which may be applied to the service of the year ending June 30, 1859..	\$16,586,588 35
Amount of indefinite and permanent appropriations	7,165,224 49
Estimated appropriations proposed to be made for the service of the fiscal year from July 1, 1858, to June 30, 1859, as detailed in the printed estimates.....	50,312,943 13
	<hr/>
Aggregate estimated expenditures for the service of fiscal year to June 30, 1859	74,064,755 97
Leaving an estimated balance in the treasury on July 1, 1859, of.....	1,862,119 70
	<hr/>

It is difficult at all times to estimate in advance the probable receipts into the treasury for the next one and two years. Our revenue being derived principally from duties on imported merchandise entered at the custom-houses for consumption, the amount is necessarily dependent not only upon all those causes which affect trade and commerce, but on such as control the inclinations and ability of the people in the purchase of such merchandise for consumption.

Ordinarily an approximation can be made to the probable result, provided no unlooked for cause shall intervene to disturb the usual course of trade and consumption.

The events of the present fiscal year furnish a striking illustration of the uncertainty of all such estimates from the operation of unforeseen causes which exert a controlling influence over the revenue from customs.

When the estimates for the present fiscal year were made to the last Congress by my predecessor, it was impossible to foresee either the material change in the rates of duty, which were among its last acts, or the present revulsion in trade and commerce, both which have deeply affected the revenue, and satisfactorily account for the difference between his estimates and those now submitted. With these two disturbing causes now in view, it is very difficult to form satisfactory estimates of the probable receipts from customs. The tariff act of March 3, 1857, has not been in operation long enough to test its effects upon the revenue even under ordinary circumstances. Simultaneous with this act going into operation, the country is subjected to a disastrous revulsion. To what extent importations would have been affected by it, had there been no revulsion in trade and commerce, is now as much a matter of conjecture as it was before the passage of the act. Experience has thrown no light on the subject. The probability is that it would, to a limited extent, have increased importations, though not to the extent of supplying the deficiency created by the reduction of the duties.

In submitting to Congress, under these circumstances, estimates of the receipts for the present and the next fiscal year, it is deemed proper to accompany them with a statement of facts and principles upon which they have been made, in order that Congress may pass its own judgment upon the credit to which they are entitled.

The exports and imports of the United States have always borne a relative proportion, the respective amounts not often differing materially from each other. Both have steadily increased, with occasional exceptions, with the growth and progress of the country. In seeking, therefore, to ascertain the probable importations into the country, the amount of our probable exports constitutes an important element in the calculation. The exports for the year ending June 30, 1857, amounted to \$362,949,144, and the imports for the same period were \$360,890,141. The amount of our exports depend not only on the quantity, but the value of the articles exported. The quantity of some and the value of others may be considerably diminished, and yet the deficiency thus created may be supplied by either the increased quantity or value of other articles. It is probable that this very state of things may occur during the present fiscal year. The indications at

present are, that the exports of breadstuffs and provisions will decrease both in quantity and value; but the increased value of cotton, at its probable prices, which constitutes much the largest item of our exports, would make up such deficiency. From the best information which can be obtained, the opinion is entertained that the exports for the present fiscal year will not fall below those of last year more than ten per centum.

Looking to the importations for the last ten years, it may be safely stated that the ratio of annual increase has not been less than ten per centum; though, within that period, there were two years in which there was a falling off. This was attributable, doubtless, to temporary causes which do not affect the general proposition.

The foreign merchandise subject to duty imported during the first quarter, ending 30th September last, of the present fiscal year, by the statement marked 3, amounted to \$88,819,385; and the customs received during that quarter were, as stated in the estimates, \$18,573,729 37. The tariff of the 3d of March last having gone into operation on the first day of that quarter, the circumstances under which a considerable portion of that amount was realized were so exceptional as to form no satisfactory guide for the remaining three quarters of the present fiscal year; and it becomes an important consideration, in view of the probable means in the treasury to meet existing appropriations, to approximate the amount of merchandise subject to duty which will be entered for consumption during that period.

In making the estimates herewith submitted, the amount of merchandise subject to duty imported during the corresponding three quarters of the last fiscal year were taken, being \$210,000,000, to which ten per centum was added for the annual increase, had there been no disturbing causes—giving for the amount of merchandise paying duty, under the then existing tariff of 1846, an aggregate of \$231,000,000.

The inquiry now presents itself, To what extent will this approximated amount of merchandise paying duty be diminished by the revulsion which has come upon the country?

An answer to this inquiry constitutes the most serious difficulty in the way of making an estimate of the receipts into the treasury from customs. Looking, however, to our probable exports, the great resources of our country, its unexampled prosperity in many branches of industry, its capacity to recover from temporary pressure in its trade and business, the opinion is expressed, with some confidence, that the reduction from this cause will not exceed twenty-five per centum. This would bring the amount of merchandise paying duties down to about one hundred and seventy-four millions for the remaining three quarters of the present fiscal year. For several years the average rate of duty upon all dutiable merchandise, by the tariff of 1846, appears to have been within a fraction of twenty-five per centum, which would produce on that amount forty-three millions of dollars.

The next point of inquiry is, How much will this sum be diminished by the reduced rates provided by the act of March 3, 1857?

From the calculations made of duties under that act upon the im-

portations of the last fiscal year, compared with the amount of duty actually realized under the tariff of 1846, it appears that about one quarter should be deducted for the effect of the tariff of 1857. Ten millions of dollars have, therefore, been deducted on that account, making the probable receipts from customs, during the remaining three quarters of the present fiscal year, thirty-three millions, which has accordingly been placed in the estimates.

It will, of course, be understood that the returns of dutiable merchandise, from which these inferences are drawn, are of merchandise imported, while the customs revenue is exclusively derived from merchandise entered for consumption. In these estimates the amount of merchandise imported is supposed to equal the amount entered for consumption. In periods of commercial difficulty, like the present, the amount of merchandise imported and placed in warehouse without payment of duty will, no doubt, exceed the amount entered for consumption; but such excess is generally temporary, and is soon obviated by diminished importations and increased withdrawals for consumption, which restores the equilibrium without giving occasion for the discussion of such details in any general statement of the revenue.

The receipts from customs for the next fiscal year, from July 1, 1858, to June 30, 1859, will depend in a great measure upon the extent to which commercial and monetary transactions shall have returned to their ordinary channels. It is probable that the immediate effects of the present revulsion in trade will have ceased by that time, and that the usual amount of dutiable merchandise will be required for consumption. The estimate submitted is based on the amount of three hundred and seventy millions of dutiable merchandise, being the amount assumed for the present fiscal year with the usual increase, and without any deduction for the effects of the present revulsion. Upon this amount the customs, under the act of 1846, with the deduction heretofore explained for the effect of the tariff of 3d March last, would produce about sixty-nine and one-half millions of dollars.

The annual estimates in detail, as prepared by the Register of the Treasury, are presented separately by this department. These estimated expenditures are divided into three classes:

1. Balances of unexpended appropriations which may, and probably will, be required by the respective departments in the course of the next fiscal year.

2. Expenditures under indefinite and permanent appropriations. In this class was placed the standing appropriation made by the joint resolution of February 14, 1850, of \$2,450,000 for expenses of collecting the customs. It is proposed to change this permanent appropriation for annual appropriations of increased amounts, for reasons set forth in another part of this report. In the meantime, as the proposition has not been sanctioned by Congress, the estimate remains in this class.

3. In the third class are comprised the estimates submitted by direction of the several executive departments, as necessary to be appropriated to carry on the several branches of the public service in their charge for the next fiscal year. These three classes comprehend the estimated expenditures for the fiscal year ending June 30, 1859, as

set forth in this report. Neither these estimates, nor those for the remainder of the present fiscal year, include any provision for deficiencies, or other objects which the several departments may ask for during the present session, nor for any expenditure whatever, which may arise out of the original action of Congress during the session. To meet such additional expenditures as may be required from these sources, further means must be provided.

The efficiency of the public service, as well as the security of the public credit, requires that this department shall be provided with means to meet lawful demands without delay. During the remainder of the present fiscal year, it is estimated, as before stated, that sufficient revenue will be received in the course of the year to meet the ordinary outstanding appropriations. But the great bulk of the revenue being derived from duties on merchandise payable only when it is entered for consumption, the period when such duties will be realized is entirely uncertain, being left by law to the option of the importers during three years. The present revulsion has caused a very large portion of the dutiable merchandise imported since it commenced to be warehoused without payment of duty. To what extent this practice will be pursued during the present fiscal year is too much a matter of conjecture at present to risk the public service and the public credit upon the probability of an immediate change in this respect. It may be safely estimated that, in the course of the present fiscal year, a large portion of the merchandise now in warehouse will be withdrawn and duties paid thereon; but, in the meantime, adequate means for meeting lawful demands on the treasury should be provided.

Such provision should be made at the earliest practicable period, as a failure of sufficient means in the treasury may occur at an early day. The exigency being regarded as temporary, the mode of providing for it should be of a temporary character. It is, therefore, recommended that authority be given to this department by law to issue treasury notes for an amount not to exceed twenty millions of dollars, payable within a limited time, and carrying a specified rate of interest, whenever the immediate demands of the public service may call for a greater amount of money than shall happen to be in the treasury, subject to the treasurer's drafts in payment of warrants.

The fact that such temporary exigency may arise from circumstances beyond the foresight or control of this department, makes some adequate provision to meet it indispensable to the public security.

Previous to the passage of the act of March 3, 1849, which requires all money receivable from customs and other sources to be paid into the treasury without abatement or diminution, the whole expenses of collecting the revenue from customs were defrayed from the moneys collected, and the balance only was paid into the treasury. The expenses of collecting the customs in California and Oregon were excepted from the operation of that act by the third section of the act of September 28, 1850, and the mode of defraying the expenses of collection, which existed previous to the act of March 3, 1849, has been consequently continued at the custom-houses on the Pacific coast up to the present time.

The joint resolution approved 14th February, 1850; makes a permanent appropriation for the expenses of collecting the customs of one million two hundred and twenty-five thousand dollars for each half year, together with such sums as may be received for storage, &c., until Congress shall act upon the subject. During the first four years of the operation of the act of 3d March, 1849, the expenses did not equal the amount of this appropriation, and a considerable balance had accumulated, which has enabled this department to defray the expenses of the last four years, which have considerably exceeded the amount so appropriated, as is shown by statement marked 4.

This accumulation having become entirely exhausted, this department will not be able longer to defray the expenses of collecting the customs unless Congress shall now act upon the subject.

In order that this important branch of the public service may be conducted with promptitude and efficiency, I recommend that Congress shall, at its present session, legislate upon this subject, to operate from the 1st of January, 1858, which will put an end to the permanent appropriation under the joint resolution from that date.

For the fiscal year ending the 30th June, 1857; the expenses of collecting the customs considerably exceeded three millions of dollars, exclusive of those of the ports on the Pacific coast, which amounted to nearly half a million, as shown by statement marked 5. For the half of the current fiscal year, extending from 1st January to 30th June, 1858, at least one million six hundred thousand dollars will be required to defray these expenses in the Atlantic States, and I recommend that sum to be appropriated for that period.

The reasons which originally led to the exception of the custom-houses on the Pacific coast from the operation of the general law of 1849 no longer exist in the same force as formerly, but the system cannot be suddenly changed without much inconvenience. I propose that, during the remainder of the current fiscal year, these expenses be defrayed, as heretofore, out of the accruing revenue; but, from the commencement of the fiscal year on the 1st July, 1858, that provision be made by law that the whole receipts from customs and all other sources on the Pacific coast be paid into the treasury under the act of 1849, and the expenses of collection be defrayed out of appropriations for that purpose. To meet the expenses of collecting the customs throughout the entire United States during the fiscal year ending 30th June, 1859, will probably require \$4,000,000.

The statement before referred to shows the progressive increase of these expenses, from year to year, since the passage of the act of 1849. It also shows a corresponding increase in the amount of merchandise imported and duties paid. But the latter are not sufficient to explain so large an addition to the expenses of collection, as nearly the same number of officers are required to collect the smaller as the larger amounts. Other causes have largely contributed to swell these expenses. When the public revenue happens to be abundant, many projects are listened to and adopted by Congress without careful regard to the burdens they may permanently impose. The building new revenue-cutters, not needed for the enforcement of the revenue laws; the multiplication of ports of entry and ports of delivery, for

local and temporary convenience, at points not required for the collection of the revenue; and the erection of expensive buildings for officers of the customs and other public officers, are of this class. The original outlay for these projects is usually provided for by special appropriations, and their amount is the principal object that attracts attention. But, under the existing system, every one of these appropriations of necessity imposes an additional and permanent charge upon the expense for collecting the customs. New revenue cutters must be equipped, kept in repair, provided with officers and men, and maintained in a state of efficiency at a large annual charge upon the expenses for collecting the customs, that they may be in constant readiness to relieve vessels in distress, or perform some other duty equally remote from their appropriate and legitimate functions of enforcing the laws. New ports of entry or of delivery created by law, at points remote from the ordinary channels of direct foreign commerce, must be provided with officers paid by annual salaries or other emoluments, as expenses of collecting the customs. New buildings must be furnished, warmed, lighted, and kept in a state of repair and cleanliness, under the direction of suitable officers with proper compensation. All charges of such character are now defrayed out of the appropriation for the expenses of collecting the customs. While the public revenue has recently rapidly diminished, these charges are daily increasing in amount.

The public debt on the 1st July, 1857, was \$29,060,386 90. Since that time there has been paid the sum of \$3,895,232 39—leaving the public debt at this time \$25,165,154 51. Since the 3d March last, there has been paid of the public debt \$4,878,377 53. The details are shown by the statements marked 6, 7, and 8. The department continued the purchase of stock as long as the law and a proper regard for the public interest would justify. The object was to redeem, as far as possible, our outstanding debt which had a number of years to run, whilst the payment of the large sums from the treasury required for this purpose was affording relief to the commercial and other interests of the country, which were then struggling to ward off the revulsion which finally came upon them. At that time it was not seriously apprehended that the revulsion would so greatly affect the trade and business of the country; but, looking even to the most unfavorable result that could happen, it was thought that the treasury, if compelled to resort to a loan to meet any temporary deficiency that might occur, would suffer no injury from having the character of the loan changed from debts falling due at a distant period to treasury notes, at a less rate of interest, and which could be redeemed at the pleasure of the department.

A revulsion in the monetary affairs of the country always occasions more or less of distress among the people. The consequence is, that the public mind is directed to the government for relief, and particularly to that branch of it which has charge of its financial operations. There are many persons who seem to think that it is the duty of the government to provide relief in all cases of trouble and distress. They do not stop to inquire into the power which has been conferred by the people upon their agents, or the objects for which

that power is to be exercised. Their inquiry is limited to the simple fact of existing embarrassments, and they see no other agency capable of affording relief, and their necessities, not their judgements, force them to the conclusion that the government not only can, but ought to relieve them. A moment of calm reflection must satisfy every one that such is not the true theory of our government. It is one of limited powers, to be exercised for specified purposes. Its operations, political and financial, should be conducted within these prescribed limits in that manner that it will most certainly effect the object for which the power was conferred. In doing this it should be the policy, as it is unquestionably the duty, of the government so to conduct its affairs as to confer the greatest good upon the greatest number of the people. This misapprehension of the powers and duty of the government has led to the suggestion of measures of relief, which have been pressed with such earnestness upon this department as to demand a brief consideration of them. A private individual who finds that his income is reduced, at once feels the propriety of bringing his expenditures within his reduced means. The suggestion to such a person to increase his expenses would instantly be rejected. To characterize such advice as folly would not be considered harsh or unjust. The estimates of receipts into the treasury for the present fiscal year exhibit the fact that the income of the government will be considerably reduced. In this state of things it is seriously urged that our expenditures should be increased for the purpose of affording relief to the country. Such a policy would doubtless furnish employment to large numbers of worthy citizens. It would require the use of large amounts of money, to be raised either by a loan or the issuing of treasury notes, and would thus afford temporary relief to the country to an extent limited only by the discretion of the government in this unauthorized use of the public treasure and credit. But where shall we look for the power to do this in the Constitution? What provision of that instrument authorizes such a policy? The absence of a satisfactory reply to these inquiries is an unanswerable argument to the suggestion. In the discharge of its legitimate functions the government is required to expend large sums of money in the building of vessels-of-war; the erection of custom-houses and other public buildings; the preparation of the defences of the country, and in a variety of other ways, which give employment to labor, and draws from the treasury the money which has been collected from the people for these purposes. There might and would be just cause of complaint if the government, under the pressure of either an imaginary or real monetary crisis, should suddenly stop these extensive operations, and by throwing large numbers of employees out of service add to the distress and suffering which the revulsion had already created. Being engaged in the prosecution of necessary and legitimate works for the public service, it would be the policy and duty of the government to continue their prosecution, even though it should occasion the necessity of increasing its available means by some extraordinary measure. The discontinuance of such works has not been and is not now contemplated, and to this extent the country may look with propriety to the operations of the government for relief. There are other public works of

less necessity, which for a variety of causes have not been commenced. A temporary postponement of them will violate no existing contracts; will deprive no one of employment to which he is authorized to look; will inflict no wrong upon any portion of the people; but will enable the government to realize its means in advance of its expenditure of them, and perhaps avoid the necessity of increasing the public debt. A system of public economy, regardful alike of the just claims of the people and the protection of the treasure and credit of the government, must command the approval of the country; and it is upon such principles it is proposed to conduct the financial department of the government in the present crisis.

As a measure of relief to the country, it is proposed to increase the tariff. A return to a high protective system is regarded by some as the surest mode of extricating the country from its embarrassments, and affording immediate as well as permanent relief to the public distress. The people are already suffering from distress, and the proposition seeks to diminish their suffering by adding to their burdens. The earnestness and ability which have been brought to the support of this proposition demand that its merits should be examined with some care; and without attempting an elaborate exposition of a question which has heretofore commanded so much of the public attention, it is deemed proper to refer to some of the considerations which render the adoption of such a policy unwise and improper.

The theory of the protectionists is this: that under a low tariff the importations of foreign manufactures is encouraged, and, being brought into the country at lower prices than they can be produced, the competition with the domestic manufacturer is ruinous to his business. The remedy is, to raise the duties upon the foreign article to such a point that either it will be excluded, and thus give to the domestic manufacturer the entire home market, or else it will be so increased in price by the additional duty as to enable the domestic manufacturer to receive a remunerating price for his productions. That the effect would be temporarily for the benefit of the manufacturer is conceded, but that the ultimate effect would be alike injurious to him as well as all other interests is equally clear. In looking upon the operation as a measure of relief, we must consider its effects not only upon the domestic manufacturer, but also upon the consumer.

If the increased duty neither diminishes the importations nor increases the price, it is manifest that no advantage has been derived by the domestic manufacturer. If the effect should be to exclude the foreign article, then the domestic manufacturer monopolizes the home market, and commands his own price. The relief he needs is a higher price for his goods, and, as a matter of course, unrestrained as he will then be by the laws of competition, he will so raise his prices as to remedy the evil of low prices of which he had complained. The effect upon the consumer is clear. He must pay the increased price thus put upon the article of consumption. Nor does it stop there. Under the existing state of things, when he has purchased the article he has not only furnished himself with the goods he needed at the reduced price, but at the same time has paid into the treasury the tax required of him for the support of government. The measure of relief pro-

posed by the protectionists increases the price he is required to pay for his goods, and where the foreign article is excluded leaves his tax unpaid. This deficiency in the revenue must be supplied, and he is called upon to pay it from his other resources. The proposed measure of relief thus imposes upon him these additional burdens, in the increased price of his goods and the additional tax he is required to pay. If, however, the increased duty should not exclude the importation of the article, but simply advance the price to a remunerating point to the domestic manufacturer, the effect upon the consumer would be to require him to pay the additional price, not only upon the foreign article, but also upon the domestic manufacture. The amount of taxation put upon him for the benefit respectively of the treasury and the domestic manufacturer will depend upon the relative proportion of the foreign and domestic article he may consume. In no event can the increased duty operate to the advantage and relief of the manufacturer except by a corresponding injury to the consumer. The amount of benefit conferred and injury sustained by the proposed relief measure would depend upon the relative number of manufacturers and consumers of the articles upon which the increased duties were laid; and as the number of consumers exceed the number of manufacturers, so would the injury sustained exceed the benefit conferred. A policy so partial and unjust in its operations cannot command the approval of the country.

Regarding the suggestion as a proposition to return to the protective system, it is obnoxious to all the objections which have been heretofore so forcibly and successfully urged against it.

The day has passed in this country for increasing restrictions upon commerce, and it is hoped that the same remark will soon be applicable to all other countries. We are accustomed to look to the amount of our exports and imports as evidences of our growing wealth. To encourage commerce, enlarge its operations and extend its limits, have been regarded by all portions of our people as objects worthy of their united efforts. One branch of commerce cannot long exist without the co-operation of the other. We cannot expect to furnish the world with our cotton, breadstuffs, tobacco, rice, and other productions, unless we are willing to receive in return their productions. There must be mutuality between nations as between individuals. If a policy is to be adopted by which the productions of other countries are to be excluded from ours, for the benefit of the domestic producer of such articles, justice to other interests demands that there should be adopted a policy by which the producers of our present exports should also be furnished with a market for the fruits of their industry. To do this is impracticable; not to do it would be unjust.

How strangely inconsistent is the doctrine of the protectionists with the practice of the government. We annually expend large sums of money in maintaining a navy, whose chief duty it is to give protection to our commerce in all parts of the world. Appropriations are asked and freely given to send our flag in search of new avenues for our increasing trade.

The American officer who returns to his country to announce the successful terminations of his mission, in having made new and favor-

able commercial treaties, is hailed as a public benefactor, and all classes unite in doing him honor. In these demonstrations no one participates more cordially than the protectionists. If, upon the announcement of the discovery of a new country which promised a large and lucrative commercial intercourse with our own, it should be simultaneously proposed to impose upon that commerce restrictions that would close our ports to the entry of its productions, under the false theory of protecting home industry, what would be the judgment of an enlightened public opinion upon the wisdom of a people who first expended their treasure in discovering new marts of trade, and immediately denied themselves all the promised benefits to be derived from it? In the case supposed, the proposition would be more startling, but not more unreasonable, than when applied to our intercourse with those countries between whom and ourselves a commerce has grown up from small beginnings to its present large dimensions. This has been accomplished through a policy inaugurated by our own government, and which has commanded the approval of enlightened minds throughout the world. Other countries have, in their legislation of late years manifested, by reducing their duties upon imports, a desire to co-operate in the work of throwing off those shackles upon the freedom of commerce which false theories have placed upon it. It would present a strange spectacle if the United States should be the first to commence a retrograde movement.

The sentiment among our people in favor of free commercial intercourse is manifested in their domestic as well as foreign policy. The strong feeling in the public mind for the extension of our territorial limits is generally attributed to the desire for more land. That it operates to some extent is freely admitted; but such a cause fails in its application to those cases where the acquisition of new territory brings with it no proprietary title to the land. And yet the public sentiment for acquiring territory, where every foot of it is held by private titles, is as decided as in any other case. It is accounted for satisfactorily only upon the theory that, as our territorial limits are extended, we enlarge the area of free trade, opening new markets for the productions of our industry, untrammelled with those restraints which a restrictive international policy has imposed.

It is an error to suppose that the occasional revulsions which have so seriously affected our manufacturing interest is attributable to the want of a high protective system. In the policy which the government has adopted of allowing many of the raw materials used by them to come in, either free of duty or at low duties, in the incidental protection which a tariff laid for the purpose of revenue gives them—in the increasing consumption of their productions, brought about by the general prosperity of the country, they will find the most ample encouragement that could reasonably be expected or desired. Like all other interests in the country, they suffer from the too frequent changes of the tariff, and from those fluctuations in business which flow from causes wholly distinct and separate from the tariff question. What they need is steady prices, a sound currency, and protection against the ruinous effects of expansions in the credit system. From a free and unrestricted commerce with the world, no interest in our

country would derive a more certain and permanent benefit than the manufacturers.

Rejecting the proposition to raise the tariff as a measure of relief, and looking to the probable receipts and expenditures for the present and next years, no change is recommended in the act of March 3, 1857, at this time. The present tariff is not regarded as perfect; far from it. It has, however, been in operation less than six months—a length of time too short to judge of its workings, even under the most favorable circumstances. This fact, in connexion with the revulsion in business, makes it wholly impracticable to form a correct judgment upon its merits. There are changes which should be made as soon as it can be done with propriety. A return to the decimal division in the rates of duties, a more accurate classification of various articles, and other amendments, would greatly improve the law, even if it should be found by experience unnecessary to make any radical change in its general provisions. The propriety of postponing any action upon the subject, until an opportunity has been offered of testing its general merits, seems to admit of no serious doubt.

Returning to the question of relief which is expected from the government, it becomes necessary to inquire into the cause of the present revulsion, as preliminary to the consideration of a proper remedy for it. Public opinion generally holds the banks responsible for all our embarrassments. The true cause is to be found in the undue expansion of the credit system. The banks constitute an important part of that system; but there are other elements entering into it, which, equally with the question of the banks, demand public consideration.

Credit, confined to its legitimate functions, is the representative of capital, and when used within that limit, may extend and invigorate trade and business; when it ceases to be such representative, it stimulates overtrading, excites speculation, and introduces an unsound state of things in the business of the country. It is this undue expansion of credit which has brought the country to its present embarrassments. The extension of bank credits and the over-issue of bank notes, is a part, and a very important part, of this undue expansion. A spirit of speculation being created, a demand is made upon the banks for the use of their credit, and yielding to the pressure, they respond by the increased issue of their notes and by enlarging their discounts. The extent to which the banks have enlarged their credit beyond its proper limits is not to be measured alone by the amount of their circulation. At the time the New York city banks suspended specie payments in October, they reported a larger amount of specie in their vaults than their notes in circulation, and, notwithstanding this fact, they were unable to meet the demands of their creditors promptly with specie, owing to their credit operations under their deposit system. Having extended their own credit, and enabled their customers to do the same, they were unprepared for the revulsion which came upon them. If it be true that our embarrassments have been occasioned by the cause here assigned, we must look beyond the action of the banks, to the operations of other corporations as well as individuals, to fathom the entire cause of our difficulties. The limits of this report will not

admit of a detailed examination of this subject, but a solitary illustration will present the subject in its proper light. In answer to a circular letter addressed to the various railroad corporations of the country, the information contained in table No. 9 has been obtained. It appears from this statement that the capital of these companies amounts to \$491,435,661, their indebtedness to \$417,243,664. The annual interest upon the latter sum is \$25,093,203, their annual income was \$48,406,488.

It is proper here to remark, that this statement is not entirely accurate; some of the companies failed to respond to the circular of the department, and in such cases, the returns made by them during the preceding year, and contained in the last report of my predecessor, have been used in the preparation of the table. Whilst it cannot, therefore, be considered as perfectly accurate, it approximates it sufficiently near for the illustration of my argument. It exhibits the extent to which this class of corporations has contributed to that expansion of credit which is properly chargeable with the recent revulsion. It is due to a large class of our railroad companies to state that this excessive indebtedness is not equally distributed among them. Some have conducted their business with the utmost propriety and success, whilst others have so far exceeded these limits as to present the foregoing aggregate result of railroad operations in the United States.

The undue expansion of credit, which stimulated in some an eager desire to borrow, and in others a willing disposition to lend, which engendered schemes of improvident speculation, leading to rapid fluctuations in prices and habits of extravagance, I regard as the principal cause for the embarrassment existing in the commerce of the country. The only efficient remedy for such evils is to be found in a return to the prudent courses and steady habits which, for a time, were unhappily laid aside. This government could do but little toward extricating individuals, corporations, or communities from the pernicious consequences of their extravagant expenditures or ill-conceived enterprises. When credit has been extended so far beyond the bounds of legitimate confidence as to create a revulsion in trade, occasioning a fall of prices, and a destruction of private credit, a speedy adjustment of the relations between creditor and debtor by liquidation and settlement is the surest mode for the restoration of the equilibrium.

Wild and chimerical speculations will thus have their termination, industry will be better enabled to realize its sober expectations, and the substantial interests of society, being relieved from the noxious influence of excitement, overaction, and disorder, will resume their accustomed energy in communicating a healthful and vigorous activity to the business of the country. The proper agency of the government in such a case is to remove whatever impediment may exist to the exertion of the native force of society, and to extract from the experience they have gained lessons to be embodied in wholesome and well considered laws to prevent the recurrence of the evil.

It is evident that the great moneyed corporations created under the laws of the States have had a controlling influence in the undue

expansion of private credit. In many of the States the legislation in respect to these is stringent, and embodies many of the safeguards that experience has suggested for their regulation.

But it will not be denied that this legislation has been nugatory. The State authorities have already manifested an eager disposition to relieve them from the penalties they have incurred, and to dispense, as far as they were able, with the performance of the obligations they had exacted from them when they were organized. This has been done, in some cases, without an inquiry into their condition or management, or their capacity to resume their position as solvent institutions, or even to protect the community from a depreciated paper currency.

In my judgment, the period has arrived for Congress to employ the powers conferred by the Constitution upon it to mitigate the present evil, and to prevent a catastrophe of a similar kind in future; and for this purpose a compulsory bankrupt law, to include two classes of corporations and companies, is necessary. It should be a law for the protection of creditors, not the relief of debtors; to prevent improper credit, not to pay improvident debts; compulsory, not voluntary. The effect of such a law would be felt more in its restraining influence than in its practical execution.

I do not recommend a law similar to either of those which have heretofore existed, and were abandoned after a short and unsatisfactory experience. The first was adopted the 4th April, 1800, and was repealed the 19th December, 1803. It provided for a compulsory process of bankruptcy against those merchants and commission agents, at the suit of creditors, whose insolvency had become manifest by certain overt acts of fraud or defalcation, and effected a collection and distribution of the estate of the bankrupt through the judicial tribunals of the United States, which was followed by his discharge from the debts his estate had not satisfied. The second act was passed 12th August, 1841, and was repealed the 3d March, 1843. This act, besides the compulsory system of the act of 1800, contained a system of bankruptcy, to be applied on the petition of an insolvent debtor, of any class or profession, and to result in his relief from his debts and engagements, upon the surrender of his property and compliance with other conditions of the act.

There are grave objections to the present adoption of the systems developed in these statutes. The voluntary feature of the act of 1841 is rejected as unwise, unjust, and unnecessary. It was this provision which rendered that law so justly odious in the public mind. Nor do I propose to extend the provisions even of a compulsory bankrupt law to the numerous cases covered by the act of 1841. It is better to leave to the operation of the insolvent and bankrupt laws of the several States all cases which do not, from their magnitude and importance, affect the general commercial and business interests of the country. It is believed that the power of the States is ample to meet such cases, and the propriety and policy of exercising such powers will, sooner or later, be developed by the lessons of bitter experience.

The two cases which it is now proposed to bring under the operation of a compulsory bankrupt law are banks and railroad corporations.

The immense capital employed by these companies, their controlling power and influence in the commercial and business operations of the country, their disposition to expand and enlarge their credit, and the ruinous effects produced by their operations when carried beyond legitimate bounds, impose upon the government the duty of providing, by every constitutional means in their power, for the safe, proper, and legitimate conduct of such corporations. The facts which are presented in other portions of this report, developing the condition and operations of these two classes of corporations, will fully justify the policy now recommended. The object is not to injure them, but to protect the community. The effect will be to restrain their operations within proper limits, and thereby insure to the country all the benefits they are capable of conferring, without the accompanying hazards of wild speculations and ruinous revulsions.

In closing my observations on this subject, it is proper to state that these recommendations are not formed in any spirit of hostility to these corporations and companies, nor am I insensible of their vast importance in the commercial system of the United States. Nor have I any disposition to denounce any punishment, nor to subject them to any loss, in the present conjunction of their affairs. My object is to place them in subjection to wholesome laws, so that, while the benefits they yield to the community may be preserved, their excesses or errors will be counteracted or prevented.

The details of any act, formed on the principle I have suggested, should be adopted after an enlarged inquiry into their condition, and should embody the most liberal provisions for the security of the rights of the persons interested in them. A reasonable time should also be allowed to the corporations which are now in default to re-establish themselves before this act becomes operative.

During this financial crisis and general derangement of the currency, the collection and disbursement of the public revenue have proceeded without loss or embarrassment. The operations of the independent treasury system, in ordinary times, had been found by experience eminently successful. The danger of loss from unfaithful and inefficient officers, the expense of conducting its operations without the intervention of bank agencies, its deleterious effects upon commercial progress and the general business of the country—all of which was apprehended by the opponents of the measure at the time of its adoption—have been demonstrated to be unfounded. It only remained to encounter a commercial crisis like the present to vindicate the justice and wisdom of the policy against all cause of complaint or apprehension. A brief comparison of the operations of the Treasury Department during the suspension of 1837 and the present time will place the subject before the public mind in the most satisfactory manner.

On the 30th June, 1837, immediately after the general suspension, the deposit banks held to the credit of the Treasurer of the United States, and subject to his draft, the sum of \$24,994,158 37—a larger amount, in proportion to the receipts and expenditures of the government, than there was in the treasury at the time of the suspension by the banks the present year. The funds of

the government being then under the control of the banks, and they either unwilling or unable to pay, the government was placed in the anomalous condition of having an overflowing treasury, which it was seeking to deplete by distribution or deposits with the States, and yet unable to meet its most ordinary obligations. It had either to make its payments and deposits in the depreciated currency which suspended banks forced upon the country, or postpone their payments until, from its credit or other ordinary resources, it could command the means for that purpose. It is unnecessary to detail the expedients to which the government was forced to resort at that time. The embarrassment consequent upon this state of things will be remembered by those who participated in the scenes of that day. It will be realized by every one from this brief presentation of it. The effort of the government to withdraw its deposits and get control of its funds was felt as an additional blow aimed at the banks. Every dollar which could thus be drawn from the vaults of the banks diminished to that extent their ability to afford relief to their customers. Their loans had to be contracted, and the demand made by them upon their debtors for settlement increased the pressure already felt in the money market, and thereby added to the general panic and want of confidence, which are the usual attendants of a monetary crisis. The government was not only embarrassed for the want of its money, but in the effort to obtain it became obnoxious to the charge of adding to the general distress, which many persons thought it was its duty to relieve. To avoid a recurrence of these difficulties, the plan of separating the government from all connexion with the banks was suggested, and in 1846 was permanently adopted. The result is before the country in the occurrences of the last few weeks. The banks, as in 1837, have suspended specie payments, but the analogy ceases there, so far as the operations of the Treasury Department in its disbursements are concerned. The government has its money in the hands of its own officers, and in the only currency known to the Constitution. It has met every liability without embarrassment. It has resorted to no expedient to meet the claims of its creditors, but with promptness pays each one upon presentation. If the contrast between the operations of 1837 and the present time stopped here, it would be enough to vindicate the policy of the independent treasury system; but it does not. The most remarkable feature distinguishing the two periods has reference to the effect upon the commercial and general business interest of the country produced by the present operations of the independent treasury. It is the relief which has been afforded to the money market by the disbursements in specie of the general government. In 1837, the demand of the government for its funds, with which to meet its obligations, weakened the banks, crippled their resources, and added to the general panic and pressure. In 1857, the disbursements by the government of its funds, which it kept in its own vaults, supplied the banks with specie, strengthened their hands, and would thus have enabled them to afford relief, when it was so much needed, if they had been in a condition to do it. Their inability or unwillingness to do so, under such favorable circumstances, only shows how much worse the embarrassment would have been if the government

was now demanding payment from them, instead of furnishing them the means of relief.

At the time, and subsequent to the passage of the independent treasury act of 1846, the greatest apprehension was expressed, and no doubt felt, by its opponents, of the effect of such a policy. The accumulation of specie in the vaults of the government, the distress it would occasion in the collection of the public dues in specie, and particularly its operations in a monetary crisis, were regarded as certain sources of inevitable evil. The idea that it would afford relief at such a time was looked upon as wild and visionary by its opponents, and not very confidently anticipated by its friends. The success of the policy should be as gratifying as it was unexpected to those who resisted its adoption with so much zeal and ability.

Whilst the opponents of the system apprehended from it the most ruinous effects upon the banks and the currency, its friends looked confidently to its operation for a wholesome check upon excessive issues by the banks. Experience has shown that the apprehensions of the one were groundless, and the anticipations of the others were well-founded, to a limited extent. The increase of the circulation of the banks at the time they were used as public depositories, compared with their circulation at other periods, and particularly since the adoption of the independent treasury system, affords the most satisfactory evidence of the restraining influence of the system upon the tendency of the banks to extend their credit and increase their issues. It is impossible to estimate with accuracy the extent of this influence. There are so many elements which enter into the financial operations of a great and extended country like ours, that no man can pretend to analyze the many causes at work with a view of assigning to each its separate and legitimate effect. No one doubts, however, that the effect of collecting the public revenues in the notes of the banks, and depositing the funds when collected with them, would be an extension of the credit of the bank, and an addition to their circulation proportioned to this increased demand for the use of their notes. To the extent that this stimulant to credit has been withheld, to that extent, certainly, has the restraining influence of the independent treasury upon excessive bank issues been felt. The collection annually of about \$70,000,000 in the notes of banks, and a large amount at all times remaining in their vaults as deposits, would afford facilities for extending their credit, which the past history of these institutions show they would not hesitate to avail themselves of. If such a system had prevailed for the last ten years, the strong probabilities are that the present crisis would have been much sooner reached, and the effect would have been more disastrous, because more extended, and with fewer sources of relief.

If the beneficial effects of the independent treasury system in restraining the banks from extending their credits have not been overestimated, and it is confidently believed that they have not, it is respectfully submitted to public consideration whether the adoption of the same principle by the respective State governments would not complete the work of reform and prevention against bank suspensions, so happily inaugurated and successfully practised by the general gov-

ernment. The various State governments now collect annually about \$50,000,000. This amount is collected mainly in bank notes, and, when not immediately disbursed, is either kept in the form of bank notes in the vaults of the State treasuries, or deposited directly with the banks. Let the several States collect their revenues in specie, and thence is withdrawn from the banks a stimulant to overbanking to the extent of the facilities now afforded them by this use of their notes.

The remarks already made in connexion with the independent treasury of the general government are here applicable to the effect that would be produced by such a policy. The collection and disbursement in specie of the revenues of both the general and State governments, not to speak of the various city, town, and county corporations, would constitute such a demand for specie, at all times, as to require its retention in the country. The banks, knowing that they were liable to furnish their note-holders with this specie, would regulate their issues accordingly, and would consequently be restrained from excessive overissues, which render suspension of specie payments by them inevitable when a crisis comes, which requires them to do what they ought always to be ready to do—pay their debts. The apprehension that such a requirement by the State governments would operate oppressively upon the people, would prove as unfounded as it did in the case of the general government. State taxes are now paid, most generally, in bank notes. These notes profess to be the representatives of specie. If they are, the tax-payer could easily convert them into specie. If they are not, then they ought not to be received as such either by the State governments or the people. The very object of the law is to guard against the latter contingency, and thus to secure to the country a sound paper currency, always convertible into specie.

Under the operation of an independent treasury system, adopted by each of the States, there would be no difficulty in retaining in the country a sufficient amount of specie, not only for the purposes of the government, but also to secure a sound paper currency. As long, however, as the present system lasts, this result cannot be looked for. One would suppose that the large increase of gold in the last few years would have enabled the banks to have protected themselves against the necessity of suspending specie payments. Such should have been the case; but it has not been and will not be until some policy, such as is here recommended, is adopted, which will compel them to keep sufficient specie in their vaults to meet their issues. Since the discovery of gold in California, in 1849, there has been coined at the mints of the United States the sum of \$400,000,000, and even a larger amount has been added from that source to the gold of the world. At that time it was estimated that there was in the United States \$120,000,000 of specie. Of that amount the banks held \$43,000,000; upon which they issued a circulation of \$114,743,415. Their deposits at that time amounted to \$91,178,623. It is estimated that there is now in the United States \$260,000,000 of specie, and of this sum the banks have \$60,000,000; upon which they have issued a circulation of \$214,778,822, and their deposits have increased to

\$230,351,352. It will be seen from this statement that, with the increased quantity of specie in the country, the banks have only increased their specie from \$43,000,000 to \$60,000,000, whilst they have increased their circulation from \$114,743,415 to \$214,778,822. No one supposes that such would have been the case if, during this period, the financial operations of the various State governments had been conducted upon the principles of the independent treasury system. It is confidently believed that such a policy would have saved the country from the present bank suspension. If, at the time the general government was making its disbursements in specie at the commencement of the present crisis, the same operation had been going on from the different State treasuries, the effect necessarily would have been to have supplied every demand in the country for specie, and the banks, already restrained within legitimate bounds, would have been enabled to have pursued their usual business without serious interruption.

In this connexion, it cannot fail to attract observation, that at the very moment when the general government, through the instrumentality of the independent treasury system, was meeting, with promptness, its liabilities of every character, and by the very act of disbursing its specie funds affording relief to the banks and the country, the State governments, for the want of such a system, were unable, with nominally full treasuries, to pay their debts, and, in the effort to do so, were subjected to the charge of either paying their liabilities in depreciated currency, or adding to the distress of the country by their demands upon the banks for specie funds. These difficulties are the legitimate fruits of their past policy, and for the present must be endured; it will be their own fault if another revulsion should find them in a like condition.

As an additional restraint upon the tendency of the banks to over-issue, as well as for the purpose of keeping an ample supply of specie in constant circulation, the suppression of all bank notes under the denomination of twenty dollars is recommended to the consideration of those under whose jurisdiction these State institutions exist.

Previous to the act of 20th February, 1857, the director of the mint was required by law to make his annual report to the President. By the 7th section of that act he is directed to make his report to the Secretary of the Treasury, to the 30th June of each year, that it may appear in the annual report on the finances. The director has made his annual report to the President for the calendar year to the 1st January last, and has now reported to this department the operations of the mint and its branches during the remaining half of the last fiscal year, to the 30th June last. The report is herewith transmitted, marked 10.

The director calls the attention of this department to the propriety of such an amendment of existing laws relative to coinage, that, where fine gold bars are made and paid to depositors of bullion, in addition to the charges now made for parting and toughening, there shall be a charge of one-half per cent. paid into the treasury thereon, which would have been imposed had the same been coined. By the 6th section of the act of 21st February, 1853, this charge of one-

half per cent. was payable into the treasury, in addition to the charges for refining or parting bullion, whether it was paid to depositors in the form of coin, or in bars, ingots, or disks. But the 6th section of the act of March 3, 1853, chapter 96, provides that the charge for refining, casting, or forming bars, ingots, or disks, shall not exceed the actual cost of the operation. The effect of this provision is to repeal the seigniorage of one-half per cent. imposed equally on bullion coined, or withdrawn in the form of fine bars, by the act of February 21, 1853, and to restrict this duty entirely to coin. This is, of course, equivalent to paying a premium of one-half per cent. upon all bullion exported in the form of fine bars, as it would have been subjected by law to that burden had it been coined. I concur with the director in the opinion that it is not good policy to impose this half per cent. on all bullion coined for circulation, and at the same time exempt fine bars withdrawn for exportation. If depositors of bullion choose to export it in the form of fine bars, they should be at liberty to exercise that option; but they should not be allowed a premium of one-half per cent. upon such as is withdrawn for exportation, which is the effect of imposing that duty on that bullion which is coined, and exempting, as is done by the section of the act of March 3, 1853, referred to, that which is withdrawn in the form of fine bars. I accordingly recommend that the original provision of the 6th section of the act of February 21, 1853, be restored.

By the act of March 3, 1857, amendatory of "An act to provide for the better organization of the treasury, and for the collection, safe keeping, transfer and disbursement of the public revenue," it was provided "that each and every disbursing officer or agent of the United States, having any money of the United States entrusted to him for disbursement, shall be, and he is hereby, required to deposit the same with the Treasurer of the United States, or with some one of the assistant treasurers or public depositaries, and draw for the same only in favor of the persons to whom payment is to be made in pursuance of law and instructions, except when payments are to be made in sums under twenty dollars, in which cases such disbursing agent may check in his own name, stating that it is to pay small claims."

The object of this provision of law was to protect the government from the improper use of the public funds in the hands of disbursing officers. It was the desire of the department to carry it out to the fullest extent that it could be done. An enforcement of its provisions according to its letter was impracticable. It would have required a considerable increase of the clerical force of different offices, for which no provision had been made by Congress, and in some of the departments a compliance with its requirements was impossible. Payments by the disbursing officers of the army and navy, as well as payments by a portion of such officers in the Interior Department, could not be made in the mode pointed out. Pursers in the navy settling with the officers and crew of a vessel in foreign ports; paymasters in the army, at remote points from any public depository; disbursing agents charged with the payment of Indian annuities, could not discharge their duties if a literal compliance with this law had been required. Regarding the object of the law as wise and proper, and feeling bound

to enforce it to the utmost extent in my power, I caused circulars Nos. 2 and 3, appended to this report, to be issued to the various public depositaries and disbursing agents of this department, by which it will be seen that the object of the law has been carried out, and in the mode prescribed, as far as it was possible to do so. It is believed that the regulations thus adopted, will effectually secure the object which Congress had in view in the passage of the act of March 3, 1857, and I would recommend that the law be so amended as to conform to these regulations. At all events, some legislation is absolutely necessary on the subject, and I would ask the early attention of Congress to it.

The sum of two thousand five hundred dollars was appropriated at the last session of Congress "to enable the Secretary of the Treasury to cause such experiments and analyses of different beds of ore as to test whether any of such ores, in their native state, possess alloys that will resist the tendency to oxydize to a greater extent than others, and to ascertain under what circumstances they are found, and where, in order to facilitate the proper selections of iron for public works." To carry out the object in view, I caused circulars to be sent to all iron-masters whose names could be ascertained, soliciting specimens of ore and iron, and calling for information pertinent to the subject, and, in compliance with the request, already a large number of specimens have been received and are being received daily. The specimens are accompanied by letters manifesting great interest in the result, and communicating much valuable information in relation to the production of iron, which has become one of the great national industrial interests. So soon as the specimens are all received and arranged, and the information which accompanies them has been abstracted and collated, a competent chemist or metallurgist will be employed to make the experiments and analyses. Conclusive evidence has already been received that a decided difference in the susceptibility of different irons to oxydize does exist, and it is hoped that the proposed analyses will discover the cause. However, should the experiments fail in this respect, they will at least show the localities from which the least oxydizable iron can be procured. Some idea may be formed of the importance of being able to discriminate between irons as to their susceptibility to oxydize, from the fact that the quantity used by the government, in this department alone, since January, 1852, exceeds 40,000,000 pounds; and the Navy and War Departments may each safely be put down for equal amounts. The use of iron capable of resisting oxygen, for rigging, anchors, chain-plates, sheathing, &c., in our commercial marine, would be immense.

In accordance with the authority vested in the Secretary of the Treasury, by the joint resolution approved February 26, 1857, to provide for ascertaining the relative value of the coinage of the United States and Great Britain, and fixing the relative value of the unitary coins of the two countries, I appointed Professor J. H. Alexander, of Baltimore, commissioner to confer with the proper functionaries in Great Britain in relation to some plan or plans of so mutually arranging, on the decimal basis, the coinage of the two countries, as that the respective units shall hereafter be easily and exactly commensurable. Professor Alexander is now in London, and I expect the result of his

mission will be embodied in a statement and report from him at an early day, which will be laid before Congress as soon as received.

The joint resolution to prevent the counterfeiting the coins of the United States, approved February 26, 1857, empowered the Secretary of the Treasury to cause inquiry to be made, by two competent commissioners, into processes and means claimed to have been discovered by J. T. Barclay, esq., for preventing the abrasion, counterfeiting, and deterioration of the coins of the United States. Under said authority, I appointed Professors Henry Vethake and R. E. Rogers, of Pennsylvania, and directed every facility to be afforded them at the mint, in Philadelphia, to pursue their investigations. I anticipate, at an early day, to communicate the results of the said inquiry to Congress, with my opinion as to the probable value of the alleged discoveries.

In the settlement of the accounts of the Clerk of the House of Representatives by the accounting officers of the treasury, a question arose as to the power of the two Houses of Congress over their respective contingent funds. Under resolutions passed by the House of Representatives, the Clerk had paid certain sums to different employés of the House for extra services rendered by them, and the question was presented to me whether he could be allowed credit for such payments in view of the provisions of the act of March 3, 1845, which was evidently intended to prevent the application of the contingent fund of the two Houses to such purposes. My opinion was, that the act of March 3, 1845, was still in force in this respect, and I accordingly held that the credits could not be allowed. The reasons for that opinion are so fully stated in my letter of June 30, 1857, to the First Auditor of the Treasury—a copy of which accompanies this report, marked 11—that it is unnecessary again to discuss the question. In conformity to the suggestions of that letter, and for the reasons therein given, I recommend the passage of a law for the relief of the parties who have acted under the different construction placed upon the law by this department.

By the act of February 5, 1857, the President was authorized "to procure, by purchase or otherwise, a suitable steamer as a revenue cutter," and for that purpose the sum of one hundred and fifty thousand dollars was appropriated. Under this authority proposals were invited for the building of such a vessel, and the contract awarded to Mr. Wm. H. Webb, of New York. He is progressing rapidly with the work, and it is believed that the vessel will be ready for service by the 1st of February, 1858. The character of the contractor, and the care and energy which have been displayed so far in the construction of this steamer, justify the opinion that, when completed, it will be a vessel that will do credit to the service. The whole expense of building and equipping the steamer will be within the appropriation made by Congress.

The report of the engineer in charge of the Bureau of Construction is herewith submitted, marked 12. It will give a detailed statement of the expenditures in that branch of the public service. There are interesting facts set forth in this report which should not fail to attract the attention of Congress. By reference to the tables accom-

panying the report, the number of public buildings erected prior to 1850, and their cost, will be shewn ; also the number authorized to be erected since that time, as well as the propositions which have been urged upon Congress for the still further enlargement of the system. In view of these facts, it is submitted that Congress should either return to the practice of the government prior to 1850, or else adopt a system that would do justice to the different sections of the country. If these public buildings are to be erected to the extent indicated by the legislation of the last few years, not only justice to the different sections of the country, but economy and the public interest require that they should be subjected to a system which will guard the public interest against the unwise expenditures likely to be incurred from the present mode of legislating on the subject. No public building should be authorized until an official report has been made to Congress shewing the necessity for its erection and its cost.

The suggestions made in the report of the engineer, on the propriety of systematizing this class of business are commended to the consideration of Congress. Before, however, adopting the late legislation on this subject as the fixed policy of the government, it would be well to consider the expense which such a system will permanently entail upon the treasury. The number of custom-houses, court-houses and post offices which would be called for can hardly be computed with accuracy ; but our general information on the subject is sufficient to justify the opinion that it would be attended with an expense which would never be compensated for in any advantages to the public service. My own opinion is decidedly against the system ; but if Congress adopts it, I am desirous of placing it upon the most just and economical principles.

Among the tables accompanying this report, I especially call the attention of Congress to No. 13, giving a detailed account of the expenditures and receipts of the marine hospital fund for the relief of sick and disabled seamen in the ports of the United States for the fiscal year ending June 30, 1857.

The relief afforded at the hospitals belonging to and under the charge of the government is no greater than at other points, whilst the expense is much larger. This is attributable, in a great measure, to the unwise location of some of the hospitals, though there are, doubtless, other causes which contribute to that result. The propriety of dispensing with these public hospitals, and returning to the system which still exists at most of our ports for the disbursement of the marine hospital fund, is commended to the favorable consideration of Congress.

Having called on the president of the Louisville and Portland Canal Company for a report of its condition, I herewith transmit the response of that officer, marked 14, from which Congress can decide whether further legislation on that subject is advisable.

The report of the Superintendent of the Coast Survey will be submitted to Congress at an early day. It will give a statement of the operations of that branch of the public service, showing the progress which has been made in it during the last fiscal year. Every

reduction in the expenditures of this service has been made consistent with its prosecution on the present scale.

The reports of the First, Second, Third, Fourth, Fifth, and Sixth Auditors, and of the First and Second Comptrollers, the Commissioner of Customs, and those of the Treasurer, Solicitor and Register of the Treasury, (marked from A to L, inclusive,) are herewith submitted. They give a detailed account of the business transacted in their respective offices.

The report of the supervising inspectors, marked 15, will be found among the documents accompanying this report, and gives the operations of the law under which they are appointed for the past year.

The operations of the Light-House Board, with the condition of the works under their charge, will be found in the report from that body, No. 16.

A disposition on the part of the board to curtail a system which has been extended beyond the wants of commerce should recommend it to the favorable consideration of Congress.

The duties devolving upon those having charge of this branch of the public service have been performed with satisfaction and ability.

All which is respectfully submitted.

HOWELL COBB,
Secretary of the Treasury.

HON. JOHN C. BRECKINRIDGE,
*Vice President of the United States
and President of the Senate.*

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No. 1.

Statement of duties, revenues, and public expenditures, during the fiscal year ending June 30, 1857, agreeably to warrants issued, exclusive of trust funds and treasury notes funded.

The receipts into the treasury during the fiscal year ending June 30, 1857, were as follows :

From customs, viz :

During the quarter ending September 30, 1856.....	\$20,677,740 40
During the quarter ending December 31, 1856.....	14,243,414 90
During the quarter ending March 31, 1857.....	19,055,328 55
During the quarter ending June 30, 1857.....	9,899,421 20
	<hr/> \$63,875,905 05

From sales of public lands, viz :

During the quarter ending September 30, 1856.....	892,390 39
During the quarter ending December 31, 1856.....	808,252 86
During the quarter ending March 31, 1857.....	1,065,640 11
During the quarter ending June 30, 1857.....	1,063,213 28
	<hr/> 3,829,486 64

From miscellaneous and incidental sources..... 926,121 98

Total receipts.....	68,631,513 67
Balance in the treasury July 1, 1856.....	19,901,325 45

Total means.....

88,532,839 12

The expenditures for the fiscal year ending June 30, 1857, were as follows :

CIVIL.

Legislative, including books.....	\$3,498,109 77
Executive.....	1,990,363 51
Judiciary.....	1,117,629 72
Governments in the Territories.....	224,186 73
Surveyors and their clerks.....	146,319 40
Officers of the mint and branches, and assay office in New York.....	112,242 19
Assistant treasurers and their clerks.....	39,841 68
Supervising and local inspectors, &c.	78,419 42
Total civil.....	<hr/> 7,207,112 42

FOREIGN INTERCOURSE.

Salaries of ministers, chargés des affaires, &c.....	311,153 19
Salaries of secretaries of legation.....	28,568 73
Salaries of consuls.....	251,359 58
Salary of commissioner to the Sandwich Islands.....	6,375 00
Salary of dragoman to Turkey.....	2,625 00
Salary of interpreter and secretary of mission to China ..	2,750 00
Payment to J. B. Holman, services as secretary of legation	500 00
Difference between salaries of secretary of legation and chargé d'affaires at Madrid.....	7,206 13
To reimburse consular agent at the island of St. Thomas.	4,803 85
Contingent expenses of all the missions abroad.....	42,501 11
Contingent expenses of foreign intercourse.....	35,000 00
Intercourse with the Barbary powers.....	2,069 65
Interpreters, guards, and other expenses of the consulates in the Turkish dominions.....	1,733 94

Office rent of those consuls who are not allowed to trade.	\$10,209 44
Preservation of the archives of the consulates.....	11,900 00
Loss by exchange on drafts of consuls and commercial agents.....	3,724 72
Purchase of blank books, stationery, &c., for consuls....	11,500 00
Relief and protection of American seamen.....	149,328 35
Expenses in relation to certain French seamen killed at Toulon.....	1,000 00
Expenses in acknowledging the services of masters and crews of foreign vessels in rescuing American citizens, &c., from shipwreck.....	3,004 48
Expenses of releasing from captivity among the Indians of Queen Charlotte's Island the crew and passengers of the sloop Georgiana.....	257 12
To reimburse E. Riddle money expended by him at the Industrial exhibition, London.....	430 00
Services of messenger sent to Texas upon passage of indemnity bill.....	500 00
Restoring to the British government the ship Resolute..	40,000 00
Expenses under 1st article of reciprocity treaty with Great Britain.....	76,340 00
Expenses of liquidated claims against Mexico.....	129 49
Suppression of the slave trade.....	3,783 33
100 copies, each, of Audubon's Birds of America, and Quadrupeds of North America, to be sent to foreign governments.....	16,000 00
	<hr/>
	1,024,753 11
Deduct excess of repayments above expenditures under the appropriation for "Awards under the 15th article of the treaty between the United States and Mexico of February 2, 1848".....	5,317 95
	<hr/>
Total foreign intercourse.....	\$1,019,435 16

MISCELLANEOUS.

Mint establishment.....	661,130 68
Contingent expenses under the act for the safe keeping of the public revenue.....	35,600 78
Compensation to special agents to examine books, &c., in the several depositories.....	1,411 00
Compensation of $\frac{1}{4}$ per cent. to designated depositories...	6,330 23
Expenses incident to the issue of \$10,000,000 Texan indemnity stock.....	3,737 90
Survey of the coast of the United States.....	250,000 00
Survey of the western coast of the United States.....	130,000 00
Survey of the Florida reefs and keys.....	40,000 00
Survey of the Florida keys.....	12,000 00
Survey of the islands on the coast of California.....	14,000 00
Fuel and quarters of the officers of the army serving on the Coast Survey.....	5,500 00
Publishing observations made in the progress of the survey of the coast of the United States.....	7,500 00
Repairs and alterations of steamers "Hetzal" and "Vixen," and of sailing vessels employed in the survey of the coast.....	15,000 00
Running a line to connect the triangulation on the Atlantic with that on the Gulf of Mexico.....	15,000 00
Payment for horses and other property lost or destroyed in the military service of the United States.....	1,607 83
Claims not otherwise provided for.....	5,191 31
Expenses of the Smithsonian Institution per act of August 10, 1846.....	30,910 14
Results and account of the Exploring Expedition.....	7,000 00
Preservation of the collection of the Exploring Expedition	3,410 00

Expenses incurred by the provisional government of Oregon in defending the people of the Territory from the Cayuse Indians.....	\$3,453 24
For mail services performed for the several departments of government, per section 12 act March 3, 1847	200,000 00
For further compensation to the Post Office Department, for mail service performed for the two Houses of Congress, &c., per act March 3, 1851	500,000 00
To supply deficiencies in the revenues of the Post Office Department for the year ending June 30, 1857.....	2,916,883 00
Bringing votes of the electors for President and Vice President to the seat of government.....	16,156 00
To reimburse the State of Vermont expenses to preserve the neutrality of the country	4,009 18
Erection of public buildings in the Territories.....	84,901 92
Books for territorial libraries.....	6,000 00
Payment of annuities and grants.....	400 00
Expenses of collecting the revenue from customs.....	3,161,935 86
Repayment to importers of excess of deposits for unascertained duties.....	1,257,225 04
Debentures or drawbacks, bounties or allowances.....	508,699 34
Debentures and other charges, per act of October 16, 1837	10,671 54
Refunding duties under the act to extend the warehousing system	4,838 85
Refunding duties on foreign merchandise imported	564,647 35
Refunding duties on fish and other articles, under reciprocity treaty with Great Britain.....	2,913 30
Proceeds of the sales of goods, wares, &c., per act of April 2, 1844	453 54
Salaries of special examiners of drugs and medicines.....	7,416 24
Additional compensation to collectors, naval officers, &c.	9,811 59
Support and maintenance of light-houses, &c.	1,067,097 17
Building light-houses, and for beacons, buoys, &c.	966,398 20
Revenue cutters.....	15,563 16
Marine hospital establishment.....	354,053 90
Building, &c., marine hospitals.....	303,979 23
Building, &c., custom-houses, &c.	1,824,686 01
Filling up dock in Boston, between Central and Long wharves	15,000 00
Purchase of three stores on Atlantic dock, New York.....	100,000 00
Purchase of lots, &c., from Bank of Commerce, New York, &c.	13,102 10
Expenses of collecting revenue from sales of public lands.....	215,329 51
Surveys of public lands.....	374,873 60
Survey of public and private land claims in California.....	308,254 85
Preparing unfinished records of public and private surveys.....	15,005 00
Rent of surveyors general offices, &c.....	19,644 71
Repayment for land erroneously sold.....	53,623 39
Refunding moneys for lands sold in the Greensburg (late St. Helena) land district, Louisiana	11,125 10
Running and marking the boundary line between the United States and Mexico.....	21,907 81
Engraving maps, views, sections, natural history of survey of boundary between United States and Mexico.....	7,500 00
Indemnity for swamp lands purchased by individuals.....	7,857 29
Patent fund	208,460 73
Drawings to illustrate report of the Commissioner of Patents	6,000 00
Collection of agricultural statistics.....	85,000 00
Patent Office building, east and west wings and north front	138,964 28
Continuation of the Treasury building	362,000 00
Lighting and ventilating the upper rooms of the Treasury building.....	15,000 00
Purchase of lot of land of Bank of Pennsylvania for post office in Philadelphia.....	250,000 00

Post office in Baltimore.....	\$200,002 00
Accommodation of United States courts, Jackson, Mississippi.....	20,000 00
Lease City Hall, Utica, New York.....	12,000 00
Buildings for courts and post offices, &c.....	20,080 04
Alterations and repairs of public buildings in Washington, improvement of grounds, &c.....	89,625 00
Compensation and contingent expenses of auxiliary guard.....	19,255 84
Compensation of public gardener, gate-keeper, laborers, &c.....	17,677 00
Support, &c., of transient paupers.....	3,000 00
Support, &c., of insane paupers, of District of Columbia.....	20,500 00
Penitentiary in the District of Columbia.....	19,395 00
Potomac and Eastern Branch bridges, compensation of drawkeepers, &c.....	9,323 56
Lighting the Capitol, President's house, &c., with gas....	20,000 00
Purchase of a site and erection, &c., of an asylum for insane of the District of Columbia.....	37,200 00
Bridge over the Potomac at the Little Falls.....	38,663 00
Compensation to engineer and incidental expenses of making survey, &c., for a bridge across the Potomac....	6,410 77
To establish two additional land offices in the Territory of Minnesota, &c.....	3,376 66
Expenses of suits against the United States for lands occupied by marine hospital, at San Francisco.....	17,400 00
Three per centum to Ohio.....	263 30
Three per centum to Illinois.....	27,007 90
Five per centum to Michigan.....	18,911 13
Five per centum to Iowa.....	185,785 32
Two and three per centum to Mississippi.....	161,036 58
Relief of sundry individuals.....	1,110,753 23
Sundry items.....	16,051 44
	<hr/>
	19,339,831 75

From which deduct amount of repayments on account of "balances of advances in the War Department, per 3d section act of May 1, 1820," under which head there were no expenditures.....	33,814 86
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Total miscellaneous.....\$19,305,374 79

UNDER THE DIRECTION OF THE DEPARTMENT OF THE INTERIOR.

Indian department.....	4,008,062 79
Pensions—military.....	1,191,667 58
Pensions—naval.....	135,195 89
Relief of sundry individuals.....	23,348 46

Total under Department of the Interior..... 5,358,274 72

UNDER THE DIRECTION OF THE DEPARTMENT OF WAR.

Army proper.....	12,380,684 56
Military Academy.....	175,784 70
Arming and equipment of the militia.....	141,249 81
Armories, arsenals, &c.....	1,105,141 69
Fortifications and other works of defence.....	1,681,563 74
Construction of roads.....	367,651 43
Improvement of rivers, harbors, &c.....	246,473 27
Pay of militia and volunteers.....	391,764 99
Extension of the Capitol of the United States.....	880,000 00
Removing the dome of the Capitol.....	50,000 00
Continuation of the General Post Office building.....	260,000 00
Continuing the Washington aqueduct.....	175,000 00
Relief of sundry individuals and miscellaneous.....	1,456,459 97

Total under the War Department..... 19,261,774 16

UNDER THE DIRECTION OF THE DEPARTMENT OF THE NAVY.

Pay and subsistence, including medicines, &c.	\$4,241,321 25
Increase, repair, ordnance and equipments.....	2,886,102 95
Contingent expenses	862,467 73
Navy yards	1,781,124 45
Hospitals.....	45,892 92
Magazines	80,729 10
Naval Academy	39,172 23
Steam mail service.....	1,059,866 67
Six steam frigates.....	840,556 73
Marine corps, including marine barracks.....	503,670 93
Relief of sundry individuals and miscellaneous.....	885,951 73

Total under the Navy Department.....\$12,726,856 69

PUBLIC DEBT.

Old public debt.....	503 21
Redemption of stock of the loan of 1842.....	516,539 58
Redemption of stock of the loan of 1846.....	714,013 26
Redemption of stock of the loan of 1847.....	1,000,000 00
Redemption of stock of the loan of 1848.....	898,150 00
Redemption of Texan indemnity stock.....	148,000 00
Redemption of bounty land stock.....	490 00
Reimbursement of treasury notes paid in specie	100 00
Payment to such creditors of Texas as are comprehended in act of September 9, 1850	629,353 24
Premium on stock redeemed	363,572 39
Interest on public debt, including treasury notes.....	1,678,265 23

Total public debt.....5,945,896 91

Total expenditures.....70,822,724 86

Balance in the treasury July 1, 1857.....17,710,114 27

TREASURY DEPARTMENT, *Register's Office*, November 17, 1857.

F. BIGGER, *Register*.

No. 2.

Statement of the receipts and expenditures of the United States for the quarter ending September 30, 1857, exclusive of trust funds and treasury notes funded.

RECEIPTS.		
From customs.....		\$18,573,729 37
From sales of public lands.....		2,059,449 39
From incidental and miscellaneous sources.....		296,641 05
		<u>20,929,819 81</u>
EXPENDITURES.		
Civil—foreign intercourse and miscellaneous		7,315,789 00
Interior—pensions and Indian.....		3,240,098 99
War		7,290,950 83
Navy		3,915,906 99
Old public debt	\$5 00	
Redemption of stock, loan of 1842	231,420 82	
Do.....do.....1846	25,300 00	
Do.....do.....1847	459,650 00	
Do.....do.....1848	911,900 00	
Redemption of Texan indemnity stock.....	9,000 00	
Payment to creditors of Texas, per act September 9, 1850..	30,040 94	
Redemption of bounty land stock.....	25 00	
Premium on stock redeemed	243,130 08	
Interest on public debt, including treasury notes	41,310 72	
		<u>1,951,782 56</u>
		<u>23,714,528 37</u>

TREASURY DEPARTMENT, *Register's Office*, November 9, 1857.

F. BIGGER, *Register*.

No. 3.

Statement exhibiting the exportation from, and importation into, the United States, of certain articles (below detailed) during the quarter ending September 30, 1857.

Of domestic growth, produce, and manufacture, exported.

Specie.....	\$14,407,420
Other goods.....	39,965,115
Aggregate value.....	<u>54,372,535</u>

Of foreign growth, produce, and manufacture, exported.

Specie.....	\$1,244,899
Other free goods.....	1,413,883
Goods paying duties ad valorem.....	3,765,338
Aggregate value.....	<u>6,424,120</u>

Of foreign growth, produce, and manufacture, imported.

Specie.....	2,141,794
Other free goods.....	17,011,960
Goods paying duties ad valorem.....	88,819,385
Aggregate value.....	<u>107,973,139</u>

N. B.—It is to be remarked, that in these several exhibits are included the estimated exportations from, and importations into, San Francisco, (the real returns not having yet been received,) which, to insure greater accuracy in this statement, are also detailed apart, viz :

Of domestic growth, produce, and manufacture, estimated to have been exported.

Specie.....	2,569,681
Other goods.....	872,305
Aggregate value.....	<u>3,441,986</u>

Of foreign growth, produce, and manufacture, estimated to have been exported.

Specie.....	224,099
Other free goods.....	16,363
Goods paying duties ad valorem.....	221,601
Aggregate value.....	<u>462,063</u>

Of foreign, growth, produce, and manufacture, estimated to have been imported.

Specie.....	461,531
Other free goods.....	159,382
Goods paying duties ad valorem.....	1,505,760
Aggregate value.....	<u>2,126,673</u>

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 12, 1857.

No. 4.

Statement showing the amount of importations each year, from July 1, 1849; the amount of customs each year, and the expenses of collection during the same period.

Year ending June 30.	Amount of merchandise imported.	Amount of customs paid.	Expenses of collection.
1850.....	\$178,138,318 00	\$39,668,686 42	\$1,966,481 86
1851.....	216,224,932 00	49,017,567 92	1,882,617 84
1852.....	212,945,442 00	47,339,326 62	2,093,669 97
1853.....	267,978,647 00	58,931,865 52	2,236,220 10
1854.....	304,562,381 00	64,224,190 27	2,708,929 59
1855.....	261,468,520 00	53,025,794 21	2,798,445 25
1856.....	314,639,942 00	64,022,863 50	2,852,233 21
1857.....	360,890,141 00	63,875,905 05	3,162,862 64
	2,116,848,323 00	440,106,199 51	19,701,400 96

The above only includes the expenditures from the appropriation for expenses of collecting the revenue, and the Pacific ports not being paid out of that appropriation are included in a separate statement.

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, Nov. 17, 1857.

No. 5.

Statement showing the expenses of collection in the Pacific ports from July 1, 1850, to June 30, 1857.

Year ending June 30, 1851.....	\$683,791 17
1852.....	1,316,806 74
1853.....	955,879 80
1854.....	808,945 05
1855.....	723,651 39
1856.....	533,832 68
1857.....	464,344 71
	5,387,251 54

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 17, 1857.

No. 6.

Statement showing the amount of the public debt on July 1, 1857, the amount paid and redeemed since, and the amount outstanding this day, November 17, 1857.

Loans, &c.	Public debt July 1, 1857.	Redeemed since.	Outstanding Nov. 17, 1857.
1842 -----	\$3,497,634 93	\$614,270 82	\$2,883,364 11
1846 -----	34,000 00	25,300 00	8,700 00
1847 -----	11,172,500 00	1,759,950 00	9,412,700 00
1848 -----	10,344,241 80	1,435,900 00	8,908,341 80
Texas indemnity -----	3,489,000 00	28,000 00	3,461,000 00
	28,537,376 73	3,863,420 82	24,674,105 91
Texas debt -----	300,629 99	31,661 57	268,968 42
Old funded and unfunded debt -----	114,118 54	-----	114,118 54
Treasury notes -----	108,261 64	150 00	†107,961 64
	29,060,386 90	3,895,232 39	25,165,154 51

* Increased \$150 by funding treasury notes. † Reduced \$150 by funding treasury notes.
† Reduced \$150 by redemption.

F. BIGGER, *Register*.

TREASURY DEPARTMENT,
Register's Office, Nov. 17, 1857.

REPORT ON THE FINANCES.

No. 7.

Statement showing the amount of the public debt on the 3d March, 1857; the amount redeemed and paid to July 1, 1857; the amount since; the total amount redeemed and paid, and the amount outstanding on November 17, 1857.

Loans, &c.	Public debt 3d March, 1857.	Redeemed to July 1, 1857.	Redeemed from July 1st to date.	Total amount re-deemed.	Outstanding Nov. 17, 1857.
1842-----	\$3,656,941 98	\$159,307 05	\$614,270 82	\$773,577 87	\$2,883,364 11
1846-----	89,400 00	55,400 00	25,300 00	80,700 00	8,700 00
1847-----	11,545,450 00	373,950 00	1,759,950 00	2,133,900 00	\$9,412,700 00
1848-----	10,532,941 80	188,700 00	1,435,900 00	1,624,600 00	8,908,341 80
Texas indemnity-----	3,632,000 00	143,000 00	28,000 00	171,000 00	3,461,000 00
Texas debt -----	29,456,733 78	920,357 05	3,863,420 82	4,783,777 87	24,674,105 91
Old funded and unfunded debt-----	363,418 08	62,788 09	31,661 57	94,449 66	268,968 43
Treasury notes -----	114,118 54	-----	-----	-----	114,118 54
	109,261 64	-----	150 00	150 00	†107,961 64
Total -----	30,043,532 04	983,145 14	3,895,232 39	4,878,377 53	25,165,154 51

* Increased \$1, 150 by funding treasury notes.

† Reduced \$1, 150 by funding treasury notes.

† Reduced \$150 by redemption.

TREASURY DEPARTMENT,
Register's Office, Nov. 17, 1857.

F. BIGGER, Register.

No. 8.

Statement showing when United States stock is redeemable, the amount redeemed, and Texas debt paid since the 3d March last, the amount of interest to maturity, and the amount saved by anticipating the day of payment.

Loans, &c.	When redeemable.	Redeemed since March 3, 1857.	Interest to maturity.
1842	December 31, 1862 ..	\$773,577 87	\$241,631 76
1846	November 12, 1856 ..	80,700 00	-----
1847	January 1, 1868	2,133,900 00	1,355,575 50
1848	July 1, 1868	1,624,600 00	1,077,897 00
Texas indemnity	January 1, 1865	171,000 00	67,700 00
Texas debt	(Act Feb. 28, 1855) ..	94,449 66	-----
Treasury notes	-----	150 00	-----
		4,878,377 53	-----
Premium paid		688,977 78	2,742,804 26
Interest paid		72,160 13	761,137 91
Saved			1,981,666 35

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 19, 1857.

No. 9.

Railroads of the United States, exhibiting the capital paid in, amount of debt, net income, annual interest on debt, and the available income to liquidate debt.

States.	Capital paid in.	Debt.	Net income.	Annual interest on debt.	Available income.
Maine.....	\$10,584,900	\$9,256,683	\$917,356	\$445,507	\$471,849
New Hampshire.....	9,640,857	4,890,671	566,517	304,848	261,669
Vermont.....	11,584,890	11,313,088	908,757	742,446	166,311
Massachusetts.....	50,776,745	22,678,328	4,006,254	968,260	3,037,994
Rhode Island.....	8,438,937	3,233,359	713,232	215,577	487,725
Connecticut.....	16,722,589	9,083,716	1,567,662	666,555	901,107
New York.....	67,182,907	77,486,024	9,435,943	4,746,628	4,690,315
New Jersey.....	11,885,533	13,201,223	1,219,373	792,673	427,800
Pennsylvania.....	66,838,965	40,622,044	7,228,201	2,270,605	5,018,596
Delaware.....	66,424,399	801,750	64,869	48,105	16,704
Maryland.....	13,515,902	15,606,367	2,118,433	758,583	1,361,900
Virginia.....	21,710,326	11,914,971	1,101,593	664,628	436,965
North Carolina.....	9,643,300	2,766,906	675,799	202,534	473,245
South Carolina.....	10,181,750	6,376,321	818,513	403,392	415,121
Georgia.....	20,060,026	1,454,800	2,376,664	111,691	2,265,033
Florida.....	92,300	No returns.	No returns.	No returns.	No returns.
Alabama.....	5,145,739	4,887,194	422,514	323,066	99,448
Mississippi.....	8,580,991	1,266,435	193,419	120,718	72,701
Louisiana.....	4,246,362	1,165,932	292,870	100,569	192,301
Texas.....	360,000	385,000	50,000	21,360	28,650
Arkansas.....	890,676	14,663	No returns.	No returns.	No returns.
Tennessee.....	5,398,874	6,015,896	679,408	392,958	279,450
Kentucky.....	8,321,363	3,764,156	366,593	242,206	124,387
Missouri.....	6,913,285	12,222,045	34,132	733,322	Nothing.
Ohio.....	56,843,234	67,605,286	3,750,851	3,831,402	Nothing.
Indiana.....	24,623,000	33,661,360	2,840,000	2,356,291	483,709
Illinois.....	98,012,950	38,555,584	4,366,457	2,565,790	1,799,697

Michigan.....	8,163,876	11,894,856	1,047,708	893,049	756,649
Wisconsin.....	5,335,109	2,475,000	No returns.	197,800	No returns.
Iowa.....	2,375,947	1,644,066	No returns.	No returns.	No returns.
	491,435,661	417,243,664	48,406,488	25,093,903	24,290,896

NOTE.—Circulars were addressed to the presidents of all the railroad companies in the United States, calling for the above information, to which about one hundred and sixty only have responded. In all cases where companies have failed to respond, the returns of last year have been adopted, and embraced in the table.

No. 10.

Statement of deposits and coinage at the Mint of the United States and its branches during the first six months of 1857.

DEPOSITS.

Description.	Mint of the U. S., Philadelphia.	Branch Mint, New Orleans.	Branch Mint, San Francisco.	Branch Mint, Dahlonega.	Branch Mint, Charlotte.	Assay office, New York.	Total.
GOLD.							
Foreign coin	\$53,336 00	\$15,063 90	.....	.....	.....	\$50,063 00	\$107,471 90
Foreign bullion	50,145 00	6,787 31	.....	.....	.....	43,964 00	99,916 31
United States coin, (O. S.)	6,754 50	.....	.....	.....	.....	.....	6,754 50
United States bullion	3,605,578 80	139,338 39	\$12,536,536 93	\$39,679 54	\$75,376 47	9,917,836 00	56,994,636 13
United States bullion, (parted from silver)	4,546 57	.....	.....	.....	.....	.....	4,546 57
Total gold.....	3,700,350 87	151,177 90	19,536,536 93	39,679 54	75,376 47	10,019,903 00	56,513,314 71
SILVER.							
Deposited, (including purchases)	2,531,049 45	1,661,954 89	393 70	.....	.....	463,532 00	4,646,930 04
United States bullion, (parted)	4,494 72	773 94	38,981 16	.....	.....	98,007 00	157,956 19
Total silver.....	2,535,544 17	1,662,728 13	34,374 86	.....	.....	501,539 00	4,774,186 16
Total deposits.....	6,285,895 04	1,813,906 03	19,531,901 79	39,679 54	75,376 47	10,521,442 00	31,987,500 87
Less value of gold, \$3,094,595 39*, and silver, \$2,153,936 02, re- deposited at the different institutions.....	.....	.....	.....	.....	.....	.....	5,177,831 41
Total deposits.....	.....	.....	.....	.....	.....	.....	26,109,669 46

* United States bullion.

STATEMENT—Continued.

COINAGE.

Denomination.	Mint of the United States, Philadelphia.		Branch Mint, New Orleans.*		Branch Mint, San Francisco.		Branch Mint, Dahlgren.		Branch Mint, Charlotte.		Assay office, New York.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.														
Double eagles.....	98,315	\$1,985,300 00	.....	.....	604,500	\$12,090,000	.....	.....	.....	.....	.....	.....	702,815	\$14,055,300 00
Eagles.....	2,916	32,160 00	.....	.....	10,000	.....	.....	.....	.....	.....	.....	.....	12,916	129,160 00
Half eagles.....	69,115	345,575 00	.....	.....	47,000	940,000	5,470	\$97,350	12,137	\$65,885	.....	.....	124,722	623,610 00
Three dollars.....	7,532	22,596 00	.....	.....	5,000	15,000	.....	.....	.....	.....	.....	.....	12,532	37,596 00
Quarter eagles.....	106,722	266,805 00	.....	.....	20,000	50,000	1,464	3,660	.....	.....	.....	.....	128,186	320,465 00
Dollars.....	576,356	576,356 00	.....	.....	.....	.....	1,886	1,886	13,360	13,360	.....	.....	592,532	592,532 00
Five bars.....	117	36,161 68	.....	.....	.....	.....	.....	.....	.....	.....	2,350	\$9,335,414	2,467	9,371,575 68
Unpaired bars.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total gold.....	863,373	3,945,653 68	.....	.....	686,500	12,490,000	8,830	32,906	26,417	78,985	2,930	9,335,414	1,867,350	25,183,138 68
SILVER.														
Dollars.....	94,000	94,000 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	94,000	94,000 00
Half dollars.....	142,000	71,000 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	142,000	71,000 00
Quarter dollars.....	2,304,000	576,000 00	.....	.....	58,000	42,000	.....	.....	.....	.....	.....	.....	2,362,000	598,000 00
Dimes.....	4,496,000	449,600 00	.....	.....	26,000	7,000	.....	.....	.....	.....	.....	.....	4,522,000	459,600 00
Half dimes.....	3,946,000	197,300 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,000,000	200,000 00
Three-cent pieces.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,946,000	197,300 00
Fine bars.....	11	1,327 46	.....	.....	.....	.....	.....	.....	.....	.....	550	123,317	561	124,644 46
Total silver.....	11,370,011	1,498,327 46	.....	.....	114,000	50,000	.....	.....	.....	.....	550	123,317	.....	1,601,644 46
COPPER.														
Cents.....	6,333,456	63,334 56	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,333,456	63,334 56
Half cents.....	35,180	175 90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35,180	175 90
Total copper.....	6,368,636	63,510 46	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,368,636	63,510 46
RECAPITULATION.														
Total gold.....	863,373	3,945,653 68	.....	.....	686,500	12,490,000	8,830	32,906	26,417	78,985	2,930	9,335,414	1,867,350	25,183,138 68
Total silver.....	11,370,011	1,498,327 46	.....	.....	114,000	50,000	.....	.....	.....	.....	550	123,317	.....	1,601,644 46
Total copper.....	6,368,636	63,510 46	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,368,636	63,510 46
Total coinage.....	18,602,020	4,737,691 60	.....	.....	800,500	12,540,000	8,830	32,906	26,417	78,985	2,780	9,458,731	19,440,547	26,848,983 60

* Coinage operations suspended.

MINT OF THE UNITED STATES, Philadelphia, June 30, 1857.

JAMES ROSS SNOWDEN, Director.

MINT OF THE UNITED STATES,
Philadelphia, October 12, 1857.

SIR: I have the honor to submit the following report of the operations of the mint and its branches, including the assay office, from the first day of January until the thirtieth of June of the present year.

Previous to the passage of the act approved February 21, 1857, entitled "An act relating to foreign coins and to the coinage of cents at the mint of the United States," the annual report of the director of the mint was made to the President of the United States in the month of January of each year, and embraced the operations of the mint for the preceding year. But the act of Congress above cited directs that "hereafter the director of the mint shall make his annual report to the Secretary of the Treasury up to the thirtieth of June in each year, so that the same may appear in his annual report to Congress on the finances." As my report in January last presented a statement of the operations for the year 1856, this report will embrace the operations since that time, namely, from the first day of January to the thirtieth of June, a period of six months.

The amount of gold and silver bullion received during the time above stated at the mint and its branches and the assay office was as follows: gold deposits, \$26,513,314 71; silver deposits and purchases, including silver coins offered in exchange for cents of the new issues, \$4,774,186 16; total deposits, \$31,287,500 87.

The coinage for the same period was as follows: gold coins \$15,811,563; silver coins, \$1,477,000; cent coins, \$63,510 46. Fine gold bars, \$9,371,575 68; silver bars, \$124,644 46. Total coinage, including bars, \$26,848,293 60. The number of pieces of coin struck and of bars prepared and stamped was as follows:

Mint at Philadelphia.....	18,602,020
Branch at San Francisco.....	800,500
Branch at Dahlonega.....	8,830
Branch at Charlotte.....	26,417
Assay office at New York.....	2,780
Branch mint New Orleans, coinage suspended.	

Total.....	<u>19,440,547</u>
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The amount of deposits received at all the mints was \$31,287,500 87, as above stated; but it is proper to note that a portion of the bullion received are re-deposits for coinage. Deducting these re-deposits, the amount of gold and silver received during the period embraced in this report was \$26,109,669 46.

The operations at the several mints and the assay office during the period before stated were as follows: at the mint in Philadelphia, gold deposits received, \$3,700,350 87; gold coins struck, \$3,219,692; fine gold bars made, \$36,161 68. Silver deposits and purchases, including amount received in exchange for cents of the new issues, and also including amount of silver parted from California gold, \$2,585,544 17. The silver coinage executed was \$1,428,327 46;

copper cents of former standard \$3,334 56; half cents, \$175 90; cents of the new issues, the coinage of which was commenced on the 25th of May, the sum of \$60,000. Total deposits, \$6,285,895 04. Total coinage, \$4,747,691 60. The coinage at the principal mint was comprised in 18,602,020 pieces.

The deposits at the branch mint at New Orleans were as follows: gold deposits, \$151,177 90. Silver deposits, \$1,662,728 13. Total deposits, \$1,813,906 03. No coinage was executed at this branch mint, the operations being suspended on account of the repairs made upon the mint for the purpose of making it fire-proof. These repairs and alterations were completed in July last, at which time the operations at that institution were fully resumed.

The branch mint of San Francisco received of gold deposits the sum of \$12,526,826 93; of silver, the sum of \$24,374, 86. The coinage operations were as follows: gold coins, \$12,490,000; silver coins, \$50,000. Total deposits \$12,551,201 79; total coinage operations \$12,540,000—comprised in 800,500 pieces.

The branch mint at Charlotte received deposits of gold to the value of \$75,376 47; and its coinage amounted to \$78,965, composed of 26,417 pieces.

The branch mint at Dahlonega received gold deposits to the value of \$39,679 54, and its coinage amounted to \$32,906, composed of 8,830 pieces.

The operations of the branches last named are confined to gold.

The assay office at New York received gold deposits, \$10,019,903; silver purchases and deposits, including silver parted from gold, \$501,539; total deposits and purchases, \$10,521,442. These deposits were paid as follows: In fine gold and silver bars, \$7,862,557; in gold and silver coin, \$2,658,885. Gold bars of the value of \$9,335,414 were prepared and stamped at this office, and silver bars of the value of \$127,317.

The amount of gold of domestic production deposited at all the minting establishments during the period embraced in this report was as follows: from California, \$23,118,176 75; from the Atlantic States, \$151,853 99. Total domestic gold, \$23,270,030 74.

The amount of silver of domestic production, including silver parted from California gold, deposited during the same time, was \$127,256 12.

For the purpose of exhibiting in a condensed form the entire operations of the mint and its branches, I present the annexed summary statement. It embraces the amount of gold and silver bullion operated upon from the time of their respective organizations to the 30th of June, 1857.

Mint of the United States, established	1793.....	\$394,805,449 91
Branch mint at New Orleans	“ 1838.....	59,423,415 00
Branch mint at Dahlonega,	“ 1838.....	5,825,747 00
Branch mint at Charlotte,	“ 1838.....	4,463,659 00
Branch mint at San Francisco,	“ 1854.....	71,909,473 93
Assay office at New York,	“ 1854.....	52,191,443 33

Total..... 588,619,188 17

Of this amount there has been received since the 1st of January, 1849, of native gold, the production of the United States, the sum of four hundred and two millions of dollars. If, in addition to this sum, we add the gold produced from Australia and other foreign countries during the same period, which may be stated to be about five hundred millions of dollars, and the production of silver bullion from all sources, which is at the rate of about forty millions per annum, it will be seen that within this comparatively brief period the world's supply of the precious metals has been increased to the extent of twelve hundred and forty-two millions of dollars. In view of this great increase, and of the further supplies which will doubtless, for years to come, be received from the same sources, it may well be considered whether, in a country so highly favored with the production of gold and the supply of silver as ours, some measures should not be adopted by which the people, in like manner with the government, should enjoy the advantages of a specie currency.

I deem it proper to call your attention to the propriety of so amending the laws relative to coinage as to provide that where fine gold bars are made and paid to depositors of bullion at the mint and its branches, and at the assay office, that in addition to the charges now made for parting the metals, and for toughening, there shall be a charge of the one half of one per cent., to be paid into the treasury of the United States, as is provided by the sixth section of the act of February 21, 1853. That section authorized this charge as well upon bars as coin, but the act of March 3, 1853, makes it apply only to coin. There seems no valid reason why this discrimination should be made in favor of fine bars, which are used for transportation abroad instead of coin.

The tabular statements which are herewith presented exhibit in detail the operations of the mint and its branches for the period embraced in this report, and also for previous years. These tables present the following statistics: The deposits and coinage at the mint and its branches and the assay office, from the first of January to the 30th June, 1857; the coinage operations of all the minting establishments of the United States, from their respective organizations to the 30th of June, 1857; an exhibit of the entire deposits of domestic gold at the mints and the assay office for the same period; a similar exhibit of the production, since the 1st of January, 1841, of domestic silver, including amount parted from domestic gold; a statement of the amount of silver coined since the passage of the act relating to silver coinage, approved February 21, 1853; the amount and denomination of fractions of the Spanish and Mexican dollar, including cents of former issues, deposited at the mint of the United States for exchange for the new cent, during the period embraced in this report; the amount of fractions of the Spanish and Mexican dollar purchased at the mint of the United States, the branch mint at New Orleans, and the assay office, New York, during the same period.

The third section of the act of Congress, cited in the commencement of this report, contains the following enactment: "That all former acts authorizing the currency of foreign gold or silver coins, and declaring the same a legal tender in payment for debts, are hereby repealed; but it shall be the duty of the director of the mint to cause

assays to be made, from time to time, of such foreign coins as may be known to our commerce, to determine their average weight, fineness and value, and to embrace in his annual report a statement of the results thereof."

In pursuance of the requirements of this law, I have caused assays to be made of such foreign coins as came within the official notice of the mint, or could be procured at our seats of commerce, or obtained from other sources.

A strict compliance with the law would require but a brief report, for but few foreign coins are now "known to our commerce," the course of trade leading the precious metals, especially gold, from our shores, and scarcely any comes from abroad, except what may be found in the hands of emigrants and travellers. But the occasion of making the first report under this law is deemed a good opportunity to present to the public, in a reliable and official form, such information respecting the "weight, fineness and value" of such foreign coin as have come under our observation as may be useful, not only to the merchant and statesman and man of business but to the traveller and general reader.

It will be observed that the different countries are presented somewhat in the order of proximity to our own, beginning with Mexico and ending with the East Indies.

The terms of weight and fineness are those used in the mint. The weight is given in thousandths of an ounce troy instead of grains; the fineness is expressed in thousand parts, now become the general language of assayers. The calculation of the value of large quantities by these forms of expressions is greatly facilitated. The gold values are the equivalent of the gold coinage of the United States according to our legal standard; from which, if the return is desired in stamped bars, there is to be deducted six cents per hundred dollars; if in our gold coin, one-half of one per cent., or fifty cents per hundred dollars. The silver values are based upon the present mint price of 122.5 cents per ounce of standard fineness—namely, 900 thousandths.

The scope which has been taken in respect to the *age* of the coins is about twenty or thirty years at the most. Where the term *new* is used, it is to be understood as extending back three or four years only from the present time. By giving double results, namely, of pieces lately issued, and of pieces somewhat worn by circulation, justice is done to the respective mints on the one hand, and to holders of coin on the other.

With these preliminary remarks, I proceed to notice the coinage of the following countries:

MEXICO.

There are eight or nine mints in this country, one of which is national, while the others are state institutions, having one general law of coinage, but independent of each other, and subject to no general control. There are some characteristic differences in respect to grades of fineness and general accuracy, but they seem not sufficient to call for a distinction, especially as the only external means of identifying is

in the mint mark. The coins are commercially known as Mexican, and there is no further inquiry. Our object, therefore, is to give as fair an average as can be arrived at.

Gold.—New piece of 8 E., (eight *escudos*,) usually called a doubloon weight; 0.865 ounce, 871½ fine; value, \$15 58.3. These pieces (from Culiacan and Chihuahua) do not fairly represent either the weight or fineness, being low in the former respect and high in the latter, yet they average about the usual value. General average, 0.867½ ounce, 866 fine, \$15 53.4. The smaller denominations are four, two, and one *escudos*.

Silver.—New *peso* of 8 R., (eight *reals*,) known as the dollar; 0.866 ounce, 902 fine, \$1 06.3. General average, 0.866 ounce, 901 fine, \$1 06.2. The smaller sizes are four, two, one, and one-half real.

CENTRAL AMERICA.

Gold.—New piece of 2 E., (two *escudos*,) or quarter doubloon of *Costa Rica*, 0.209 ounce 853½ fine, \$3 68. Average of dates, 0.205 ounce, 850 fine, \$3 60.

There is also a piece of four *escudos*, of *Costa Rica*, (not new,) which gives 0.434 ounce, 851 fine, \$7 62.

The old doubloon of *Central America*, the latest date of which, so far as noticed here, is 1833, averaged 0.869 ounce, 833 fine, \$14 96.

There were smaller denominations, of later dates, somewhat in proportion as to value, but too irregular to demand a more particular notice. The sizes were the same as in Mexican gold coinage, with the addition of a half *escudo*, which may be called the gold dollar; this last averaged 83.5 cents.

Silver.—The 8 R. (dollar) of 1840 to 1842 averaged 887 fine; that of 1847, the latest date observed, varied from 820 to 880, the weight being tolerably conformed to the Mexican or Spanish standard. It is therefore almost impossible to assign an average of value; we might say from 97 to 100 cents. There were fractional parts of the dollar, as in Mexico.

A sort of siege-coinage, of one real pieces, appeared in 1846, apparently shaped with hammer and chissel, and equally rude as to proportions of alloy. They varied from 29 to 45 grains, (0.060 to 0.094 ounce,) and from 550 to 637 fine; average value, six cents, or less than half the original or regular coin of the same denomination.

NEW GRANADA.

Gold.—The old doubloon of Columbia, and that of New Granada, (originally part of Columbia,) of the Spanish basis have almost wholly disappeared from trade; but their value may here be stated:

8 E., mint of Bogota, 1823 to 1836,	0.868 ounce, 870 fine...	\$15 61.7
“ Popayan, same dates,	0.867 ounce, 858 fine....	15 39.0
“ (New Granada,) 1737 to 1843,	0.867 ounce,	
868 fine.....		15 56.0

This rate continued until 1849, when there was an entire change

in the standards, both of weight and fineness, and some reduction in value. The new piece, as coined at the mint of Bogota, dating 1849 to 1856, does not bear the denomination 8 E, as formerly, but the weight, "25.8064 G." or grammes, (French,) and the alleged "lei" or fineness, "0.900"; it yields here 0.826 ounces, 894 fine, \$15 31. But the piece coined at the mint of Popayan is of a different size, and stamped "16.400 M" and "lei 0.900." It yields (1856) 0.525 ounce, 891½ fine, \$9 67.5, and is therefore intended either as a piece of 5 escudos, or 10 pesos, (dollars.)

The gold coins of New Granada, being silvery, are partible at this mint, when presented in quantities over 75 ounces, and will then yield an addition to the above valuation, at the rate of five or six cents to the doubloon, and to the piece of ten dollars in proportion.

Silver.—There are several varieties of dollars extant of Columbia and New Granada. 1. That which bore the head of a native princess, or cacique, with a crown of feathers, was base and irregular, worth about 75 cents; it ceased to be coined in 1821. 2. The dollar of 1835-'36 was of the usual Spanish rates, and is worth about 107½ cents. 3. The dollar of 1839, light, and professing to be two-thirds fine, ("lei ochodineros,") yields about 68 cents. We style them dollars, although they were known at home as pieces of 8 reals. The *fourth* variety is new; the only piece we have seen, bore the date 1857, and like the new *peso* or dollar of Chili, appears to be purposely conformed to the five-franc piece of France, both in weight and fineness. The results are, 0.803 ounce, 896 fine, value 98 cents.

VENEZUELA.

We have seen only copper coins of this division of the former republic of Columbia, (centavo and half-centavo,) and they indicate a division, like our own, of the dollar. It is understood that the French piece of five-francs is current there as a peso or dollar, which is no doubt true of the new silver of New Granada also.

There was formerly a coinage of small silver pieces of low alloy at Caraccas, of no commercial interest. Gold has never been coined there.

ECUADOR.

No recent pieces of the mint of Quito have been examined. The pieces of 4, 2, and 1 E., 1835-'36, were 844 fine; the largest piece (half doubloon) worth \$7 60. The small silver coinage, 1833 to 1847, and probably later, was of base alloy; the piece of 2 R. (quarter dollar) being about 675 fine, and worth 20 cents.

PERU.

The political divisions of this country and the distribution of the coinage among various mints perplex the study of Peruvian money down to the date of 1855, inclusive.

The doubloons, dating from 1826 to 1837, were of Spanish standards, and worth from \$15 53 to \$15 62. The new gold coinage will be particularized after disposing of the old silver series.

The silver dollar or 8 R., of 1822 to 1841, was of full Spanish standards, and worth 106 cents. An issue, bearing new devices, dating 1851-'55, gave an average of the same value. In 1855 the standard of weight was materially reduced, and the specimens are so diverse that it is hard to tell what was intended; for example, ranging from 0.760 to 0.772 ounce, at the assay 909, the values are 94 to 95½ cents. In the same year the new style of coinage was introduced, which will be noticed presently.

In regard to the smaller pieces a distinction is to be observed. Those of the mint of Lima (the mint mark being an interlacing of the letters L I M A, looking like an M) were maintained at the old standards, and were in due proportion of value. Those of Cuzco and Arequipa, (to be known by C U Z. and A R E Q. in the legends,) commencing about the year 1835, were debased in fineness to a standard of two-thirds; by actual assay, 650 to 667 thousandths. Consequently the half dollars or 4 R. are worth 39 cents, the quarter dollars 19.5 cents. These pieces are continually occurring in mixed deposits at our mint. In 1854-'55 a half dollar was coined at Lima of the usual fineness, but reduced in weight, and by no means well adjusted. One specimen weighs 0.381, another 0.402 ounce, at 904 fine, value 47 and 49.5 cents.

In 1855 the coinage both of gold and silver was thoroughly reformed and decimalized. Instead of escudos and reals the *peso* is the normal denomination, and the scale of coins and the rates of coinage are remarkably conformed to those of the United States.

The fineness formerly marked in *quelates* (carats) for the gold, and *díneros* and *granos* for the silver, is now expressed decimally in both cases, "9 *decimos fino*." Upon this basis the gold piece of 20 pesos, 1.076 ounce, would be equal to our twenty dollars; the peso of silver, 0.858 ounce, of the value of 105 cents; the half peso, 49 cents. Here is the same distinction between the whole dollar and the smaller silver that is made in our own coinage. We have had no opportunity of making assays of the coinage of 1855; the pieces which came under notice were specimen coins, presented to the mint cabinet, and were not struck at Lima; in fact, we learn that the new system above noticed is not yet operative.

BOLIVIA.

The doubloons of the usual Spanish standards, 1827-'36, yields \$15 58.

The dollar, 1848, latest date noticed, averages 0.871 ounce, 900½ fine, 106.7 cents. The half and quarter, to 1828 inclusive, were in proportion; but from 1830 a debasement to the two-thirds standard makes the half dollar worth 39 cents; the quarter, 19.5 cents. No late dates have been seen here.

CHILI.

The doubloons of this country from 1819 to 1840 or later, though of various devices, were of the usual Spanish or Mexican standards,

and varied in value from \$15 57 to 15 66. An entirely new system of coinage was promulgated in 1851.

The silver dollar of the dates 1817 to the change of coinage was of the usual weight and fineness, and yields full 106 cents.

In 1851 the coinage was thoroughly decimalized with the same standard of fineness (nine tenths,) but not the same standard of weight, as in our country or in Peru.

The gold piece of ten *pesos* or dollars of 1855 weighs 0.492 ounce, is 900 fine, value \$9 15.3. This however, is only the trial of a single piece. It is stated that there are also pieces of five and two dollars.

The silver *peso*, of 1854-'56, on an average weighs 0.801 ounce, 900½ fine, 98.2 cents. The half *peso* proves to be in due proportion. There are said to be the smaller sizes, of twenty, ten, and five cents, proportional in weight; and in copper, a cent and half cent.

BRAZIL.

The changes in the denominations of coin are much influenced by the prevalence of paper money, as will be seen by the progressive elevation of the nominal value of the normal silver coins herein noticed.

Gold.—Before 1822 there was the moidore, (*moeda d'ouro*) of 4,000 reis, weighing 0.261 ounce, 914 fine, value \$4 92. Also a half moidore, in proportion. From 1822 to 1838 and perhaps later, there was the piece of 6,400 reis, weighing 0.461 ounce, 915 fine, value \$8 72. Of the dates 1854-'56 we observe a piece which bears no name or valuation on its face, weighing 0.575 ounce, 917½ fine, \$10 90.5; and a piece of half the size and value.

Silver.—The piece of 960 reis, before 1837, was either a Spanish dollar annealed and re-stamped, or its equivalent, therefore worth 106 cents. There was also the 640 reis, reaching back a century or more, two-thirds of a dollar, now worth 70 cents, and the 320 and 160 reis in proportion.

In 1837 a new series was commenced of 1,200, 800, 400, 200, and 100 reis; the largest piece was equal in weight to the former piece of 960, and about 891 fine; value 105 cents. Another series, apparently the latest, and beginning (so far as noticed) with 1851, makes the largest piece 2,000 reis; with a half and quarter. The piece of 2,000 weighs 0.820 ounce, 918½ fine, value \$1 02.5.

The new legal standards of fineness, both for gold and silver, are evidently eleven-twelfths, or 916⅔ thousandths.

ARGENTINE REPUBLIC.

No specimens of recent coinage from Buenos Ayres have been observed. The doubloons and dollars of the "Provincias de la Plata," dating 1813-'32, were very irregular in fineness; the former varied in value from \$14 66 to \$15 50; the latter, 92 to 95.5 cents.

The dollar of the "Republica Argentina," 1838-'39, varied from 102 to 108 cents; the average about 106 cents.

ENGLAND.

Gold.—The pound sterling is represented by the coin called the *sovereign*, whose legal standards are eleven-twelfths (or $916\frac{2}{3}$ thousandths) fine, and at the rate of $46\frac{2}{3}$ pieces to a pound troy; equal to $129\frac{1}{2}$ grains, or $0.256\frac{2}{10}$ ounce, not making exact fractions.

The coinage of sovereigns commenced in 1816. Before that time the principal coin was the *guinea* of the value of one pound and one shilling, (21s.) which was on the same legal basis, and which ceased to be coined when the exact pound piece was introduced. Although the term *guinea* is still in familiar use there, the actual coin is seldom seen, and need not be further spoken of, except to say that the pieces are so much and so irregularly worn that they can only be taken by weight; their average fineness being $915\frac{1}{2}$.

From 1816 to about 1851 the average fineness of sovereigns was $915\frac{1}{2}$, with great regularity. Since that date the fineness has been more exactly conformed to the legal standard, and is reported by us at $916\frac{1}{2}$. The average weight of the older pieces is 0.256 ounce, and the value \$4 84.8; new pieces 0.256 $\frac{2}{10}$, or $123\frac{1}{2}$ grains—value \$4 86.3. There are also half sovereigns, and some double sovereigns have been coined.

Silver.—The silver coinage was also reformed in 1816. It bears a subsidiary relation to the gold, being coined at a higher rate than its true value, in order that it may be kept in the country to secure the purpose of change. Instead of the shilling being worth 24.3 cents here, (as the twentieth part of a pound,) it is 23 cents for new and unworn pieces, and about 22 cents when worn. The assay of new pieces is $924\frac{1}{2}$ thousandths, (the standard being 925;) the average weight of the new shilling 0.182 $\frac{1}{2}$ ounce.

There are also, in silver, crowns, of five shillings, half crowns, florins of two shillings, sixpences, or half shillings, and pieces of four pence, and three pence, current; besides these, (holiday money not current,) the pieces of two, one and a half, and one penny, coined annually in small sums. Silver coins of England come here in the hands of travellers and emigrants, not in the way of commerce.

NETHERLANDS.

Within a few years the Dutch government has taken the singular ground of discarding gold from coinage. The pieces of ten and five guilders are, of course, still to be met with; but their average value declines by reason of wear, and not being sustained by fresh issues. The ten guilders may now be put down at the weight of 0.215 ounce, 899 fine, value \$3 99.

In silver the guilder before 1841 was 0.346 ounce, 896 fine, value 42.2 cents. Pieces of three guilders and half guilder were of the same rates. The small pieces of 25 centimes and 10 cents (quarter and tenth guilder) were only 569 fine, but proportionally heavy, and of full value. There was an entire change of standards in 1841. A piece of $2\frac{1}{2}$ guilders was issued, weighing 0.804 ounce, 944 fine, (the standard being 945,) and value \$1 03.5. The guilder, in proportion, 41.4 cents—a reduction upon the old rate.

BELGIUM.

By the law of 1832 the standards and denominations were conformed to those of France, but for some years the actual average fineness both of gold and silver was as low as 895. More recently the gold has been 899; but the new piece of 25 francs weighs 0.254 ounce, value \$4 72, which is a little below proportion as compared with the 20 franc piece, which averaged \$3 83. New five franc pieces, silver, are 0.803 ounce, 897 fine, value 98 cents.

FRANCE.

Gold.—New coins average 899 $\frac{1}{2}$ fine, with 0.207 $\frac{1}{2}$ ounce for the 20 franc piece, and value \$3 86. (It is convenient to remember that this coin is worth just one dollar less than the British sovereign.) The other sizes are 40, 10, and 5 francs; the latter lately introduced. On a general average the 20 franc is worth \$3 84.5.

Silver.—The older pieces averaged a little over the standard fineness of 900; new pieces do not average higher than 898 $\frac{1}{2}$. The five franc piece generally is of the weight 0.803 ounce, and value 98 cents. The smaller pieces of two francs, one franc, half and quarter franc, are of the same fineness, and proportional in actual value, except as they may have suffered from wear.

SPAIN.

Gold.—The last date that we have noticed of the long-continued doubloon series of Peninsular coinage was 1824. The half doubloon of that year weighed 0.433 ounce, 865 fine, value \$7 75. The new gold coin is a piece of 100 reals, weighing 0.268 ounce, 896 fine, \$4 96.3.

Silver.—The principal coin (not the largest) seems to be the piece of four reals, or pistareen, which before 1837 was of the weight 0.189, fineness 810, value 20.7 cents. The standards have been lately changed, and the new pistareen weighs 0.166 ounce, fineness 899, value 20.3 cents. There is also a large piece of 20 reals, (dollar,) worth 101.5 cents; and pieces of 10, 4, 2, and one real in proportion.

PORTUGAL.

Coins of this country are rarely seen here. The gold *coroa* or crown of 1838, the latest date observed, weighed 0.308 ounce, 912 fine, \$5 81.3; the half crown in proportion.

The silver crown of 1,000 reis, same date, weighed 0.950 ounce, 912 fine, \$1 18. Pieces of 500, 200, and 100 reis were in proportion.

GERMANY.

The German coinage appears multifarious and confused, on account of the many separate governments, the diverse systems of moneys,

and the repeated changes of standards. They are now, however, reducible to two general classes, one of which chiefly pertains to the northern, the other to the southern states.

In the north, including Prussia, the gold coins are the ten and five thaler pieces, the former weighing 0.427 ounce; but they are not all of the same fineness, those of Prussia being about 903, making in value \$8; those of Brunswick and Hanover about 895, making in value \$7 90.

The ducat of southern Germany is coined at the old imperial rates; weight 0.112 ounce, fineness 986, value \$2 28.3.

The silver coin in the north is the thaler series; new thalers weigh 0.716 ounce, 750 fine, value 73 cents. Their general average value is 72 cents.

In the south the gulden or florin is the normal coin, weighing 0.340 ounce, 900 fine, value 41.7 cents. Both the thaler and gulden are so far harmonized by the last money convention that a large coin is issued by all the states, which is equally a double thaler and a piece of 3½ gulden; its weight 1.192 ounce, fine 900, value \$1 46. There are also a half gulden and divisions of the thaler; the latter of low alloy, but in proportion as to value.

The crown dollar (kronen thaler) series, formerly maintained in Bavaria, Baden, and Wurtemberg, weighed 0.946 ounce, 875 fine, value \$1 12.6. Pieces marked "zehn (or x) eine feine mark," (the former convention dollar,) were equivalent to those still coined in Austria; which see. The Bremen piece of 36 grote is of the value 37.5 cents.

DENMARK, SWEDEN, AND NORWAY.

The specie rix dollars of these countries are nearly the same in value, though diverse as to standards. The "2 rigsdaler" coin of Denmark, and the "rigsdaler species" of Norway are of the weight 0.927 ounce, fine 877, value \$1 10.7. The Swedish rix dollar, formerly of the same rates, of latter years has been at the weight of 1.092 ounce, fine 750, value \$1 11.4.

The Danish ten thaler piece is of the same weight, fineness and value as that of Brunswick (see Germany,) and the Swedish ducat weighs 0.111 ounce, 975 fine, value \$2 26.7. No gold is coined in Norway.

SWITZERLAND.

The new "2 franc" of "Helvetia" is equivalent to the two franc piece of France; weight 0.323 ounce, fine 899, value 39.5 cents.

ITALIAN STATES.

LOMBARDY and VENICE.—(See Austria.)

SARDINIA.—The system of coinage is the same as in France; which see. The *lira* is equivalent to the *franc*.

TUSCANY.—The gold coin is the *zecchino*, or sequin, of ducat weight, and professedly of absolutely fine gold. The actual results are, 0.112 ounce, 999 fine, value \$2 30. The silver florin, or *florino*, (subdi-

vided into 100 *quattrini*,) weighs 0.220 ounce, 925 fine, value 27.7 cents. There is a large piece, of four florins, called the *leopoldone*; also a half and quarter florin; all in due proportion of value.

ROME.—The new 2½ *scudi* (gold) weighs 0.140 ounce, 900 fine, value \$2 60. There are also pieces of 5 and 10 *scudi*. The silver *scudo* weighs 0.864 ounce, 900 fine, value \$1 06. It is divided into 100 *bajochi*. The decimal system was adopted in 1835.

NAPLES.—Gold appears to be rarely coined in the kingdom of the Two Sicilies; and the silver coinage is awkwardly adapted to the imaginary ducat of account, which perhaps by this time has fallen into disuse; and if not, should be estimated at about 83 cents. The principal silver coin is the *scudo*, or 120 *grani*, weighing 0.884 ounce, 830 fine, value \$1. A new *scudo* gives the figures 0.887 ounce, 833 fine, value \$1 00.5.

AUSTRIA AND LOMBARDY.

The coins of these two branches of the same empire, though very diverse as to standards and denominations, are still brought into an exact relation as to value. Thus, in gold, the ducat weighs 0.112 ounce, 986 fine, value \$2 28; and the *souverain* weighs 0.363 ounce, 900 fine, value \$6 77; intended to be equal to three ducats. There are, also, the half *souverain* and the double and quadruple ducat.

In silver, the former convention rix dollar of Germany, "ten to the fine mark," is still used in Austria; its weight 0.902 ounce, fine 833, value \$1 02.5. Its half is the Austrian florin. The *zwanziger*, or piece of 20 *kreutzers*, is one-sixth of the rix dollar, weight 0.215 ounce, fine 582, value 17 cents. There are smaller pieces, of base alloy.

The *scudo* of Lombardy is the equivalent of the rix dollar; weight 0.836 ounce, 902 fine, value \$1 02.7. The *lira*, one-sixth of the *scudo*, is of the same fineness. It is interchangeable with the 20 *kreutzer* piece.

RUSSIA.

The new five-rouble piece (gold) is of the weight 0.210 ounce, 916 fine, value \$3 97.6. There are pieces of three roubles, in proportion.

The silver rouble (subdivided into 100 *copecks*) weighs 0.667 ounce, 875 fine, value 79.4 cents. There are half and quarter roubles, and smaller divisions; and a large Russian-Polish piece, of ten *zlotych*, equal to one and a half roubles, or \$1 19.

TURKEY.

The gold piece of 100 *piastres*, since 1845, is of the weight 0.231 ounce, 915 fine, value \$4 37.4; the piece of 50 *piastres* in proportion.

The silver coins, beginning with the same date, are about 830 fine; older pieces are of base alloy and a somewhat confused medley of denominations. The new *piastre* weighs 38½ thousandths of an ounce, and is worth 4.38 cents; there are larger pieces of 2, 5, 10, and 20 *piastres*; the latter worth 87.5 cents.

GREECE.

The 20 drachm piece weighs 0.185 ounce, 900 fine, value \$3.45. The 5 drachm, 0.719 ounce, 900 fine, 88 cents. Smaller pieces in due proportion.

AUSTRALIA.

The sovereign or pound sterling of the mint at Sydney, 1855, weighs 0.256 ounce, fine 916 $\frac{1}{2}$, value \$4 85. By a singular liberality, the "one pound" piece of the "government assay office, Adelaide," was issued at the stamped rates of "5 dwt., 15 grains" in weight and "22 carats" fine. The weight of one specimen received holds out 0.281 ounce, and assuming the fineness as correct, the value is \$5 32; a large advance upon the true pound sterling. This was in 1852, since which time the error has been corrected.

EAST INDIES AND JAPAN.

The multitude of rupees of Hindostan, more diverse in appearance than in actual value, appears to have given way to the Anglo-Indian coinage bearing the head of the British sovereign. The uniform system of coinage began in 1835.

The gold mohur, of fifteen rupees, weighs 0.374 ounce, 916 fine, value \$7 08.

The silver rupee, same weight and fineness, is of the value of 46.6 cents. There are also half and quarter rupees, in proportion of value.

The rectangular silver coin of Japan called *itzebu*, weighs 0.279 ounce, 991 fine, value 37.5 cents. There is a gold coin called *copang*, a large, thin, oval plate, whose value cannot be satisfactorily stated; the specimen in the mint cabinet is worth about \$6 50.

I have the honor to be, with great respect, your faithful servant,
JAMES ROSS SNOWDEN,
Director of the Mint.

Hon. HOWELL COBB,
Secretary of the Treasury.

NOTE.—If it is desired to convert thousandths of an ounce into grains, take the half, and deduct four per cent. of the half.

To convert grains into thousandths of an ounce, add one twenty-fourth and double the sum.

J. R. S.

REPORT ON THE FINANCES.

61

MINT OF THE UNITED STATES AT PHILADELPHIA.

GOLD COINAGE.

Period.	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Fine bars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.
1793 to 1817	-----	132, 592	845, 909	-----	22, 197	-----	-----
1818 to 1837	-----	-----	3, 087, 925	-----	879, 903	-----	-----
1838 to 1847	-----	1, 227, 759	3, 269, 921	-----	346, 526	-----	-----
1848	-----	145, 454	267, 775	-----	8, 886	-----	-----
1849	-----	653, 618	133, 070	-----	23, 294	-----	-----
1850	1, 170, 261	291, 451	64, 491	-----	252, 223	688, 567	-----
1851	2, 087, 155	176, 328	377, 505	-----	1, 372, 748	481, 953	-----
1852	2, 053, 026	263, 106	573, 901	-----	1, 159, 681	3, 317, 671	-----
1853	1, 261, 326	201, 253	305, 770	-----	1, 404, 668	2, 045, 851	-----
1854	757, 899	54, 250	160, 675	138, 618	596, 258	4, 076, 051	\$15, 835, 937 94
1855	364, 666	121, 701	117, 098	50, 555	235, 480	1, 639, 445	17, 643, 270 58
1856	329, 878	60, 490	197, 990	26, 010	384, 240	1, 758, 269	16, 298 14
1857 to June 30	98, 315	2, 916	69, 115	7, 832	106, 722	1, 762, 336	80, 412 12
Total	8, 122, 526	3, 330, 948	9, 464, 145	223, 015	6, 792, 526	15, 348, 599	33, 612, 140 46

REPORT ON THE FINANCES.

COINAGE OF THE MINT AND BRANCHES—Continued.

MINT OF THE UNITED STATES AT PHILADELPHIA—Continued.

Period.	SILVER COINAGE.						
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cents.	Fine bars.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>
1793 to 1817	1,439,517	13,104,443	650,280	1,007,151	266,543	-----	-----
1818 to 1837	1,000	74,793,560	5,041,749	11,864,949	14,463,700	-----	-----
1838 to 1847	879,873	20,203,333	4,952,073	11,387,995	11,093,235	-----	-----
1848	15,000	580,000	146,000	451,500	668,000	-----	-----
1849	62,600	1,252,000	340,000	839,000	1,309,000	-----	-----
1850	7,500	227,000	190,800	1,931,500	955,000	-----	-----
1851	1,300	200,750	160,000	1,026,500	781,000	-----	-----
1852	1,100	77,130	177,060	1,635,500	1,000,500	5,447,400	-----
1853	46,110	3,532,708	15,254,220	12,173,010	13,345,020	18,663,500	-----
1854	33,140	2,982,000	12,380,000	4,470,000	6,740,009	11,400,000	-----
1855	26,000	759,500	2,857,000	2,075,000	1,750,000	671,000	-----
1856	63,500	938,000	7,264,000	5,780,000	4,880,000	139,000	-----
1857, to June 30	94,000	142,000	2,304,000	4,890,000	3,940,000	1,458,000	\$31,028 09
Total	2,670,640	118,792,424	51,717,182	59,422,105	60,190,998	37,878,900	1,327 46
							32,355 55

COINAGE OF THE MINT AND BRANCHES—Continued.

MINT OF THE UNITED STATES AT PHILADELPHIA—Continued.

REPORT ON THE FINANCES.

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Period.	COPPER COINAGE.		TOTAL COINAGE.			
	Cents.	Half cents.	Number of pieces coined.	Value of gold.	Value of silver.	Value of copper.
1793 to 1817 -----	29,316,272	5,235,513	52,019,407	\$5,610,957 50	\$8,268,295 75	\$319,340 28
1818 to 1837 -----	46,554,830	2,205,200	158,882,816	17,639,382 50	40,566,897 15	476,574 30
1838 to 1847 -----	34,967,663	-----	88,327,378	29,491,010 00	13,918,019 00	349,676 63
1848 -----	6,415,799	-----	8,691,444	2,780,930 00	420,050 00	64,157 99
1849 -----	4,178,500	39,864	9,519,513	7,948,332 00	922,950 00	41,984 32
1850 -----	4,426,844	39,812	10,039,535	27,756,445 50	409,600 00	44,467 50
1851 -----	9,889,707	147,672	24,985,736	52,143,446 00	446,797 00	99,635 43
1852 -----	5,063,094	-----	32,612,949	51,505,688 50	847,410 00	50,630 94
1853 -----	6,641,131	129,694	69,776,537	52,191,618 94	7,852,571 00	67,059 78
1854 -----	4,236,156	55,358	33,919,921	37,693,069 58	5,973,270 00	42,638 35
1855 -----	1,574,829	56,500	10,885,619	10,610,752 14	1,415,170 00	16,030 79
1856 -----	2,690,463	40,430	26,876,288	11,074,388 12	3,245,268 09	27,106 78
1857, to June 30 -----	6,333,456	35,180	18,602,070	3,245,853 68	1,428,327 46	63,510 46
Total -----	162,288,744	7,985,223	544,135,163	309,691,824 46	85,113,625 45	1,662,813 55
						396,468,263 46

COINAGE OF THE MINT AND BRANCHES—Continued.

2. BRANCH MINT, SAN FRANCISCO.

GOLD COINAGE.

Period.	Double Eagles.	Eagles.	Half Eagles.	Three dollars.	Qr. Eagles.	Dollars.	Unparted bars.	Fine bars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.	Value.
1864.....	141,468	123,326	268	-----	246	14,632	\$5,641,504 05	\$5,863 16
1865.....	859,175	9,000	61,000	6,600	-----	-----	3,270,594 93	88,782 50
1866.....	1,181,750	73,500	94,100	34,500	71,120	24,600	3,047,001 29	122,136 55
1867, to June 30.....	604,500	10,000	47,000	5,000	20,000	-----	-----	-----
Total.....	2,786,893	216,326	202,368	46,100	91,366	39,232	11,959,100 27	216,782 21

2. BRANCH MINT, SAN FRANCISCO—Continued.

SILVER COINAGE.

TOTAL COINAGE.

Period.	Half doll's.	Qr. dollars.	Dimes.	Half dimes.	Fine bars.	No. of pieces.	Value of gold.	Val. of silver.	Total coined.
	Pieces.	Pieces.	Pieces.	Pieces.	Value.				Value.
1864.....	121,950	412,400	-----	-----	-----	232,712	\$9,731,574 21	-----	\$9,731,574 21
1865.....	211,000	286,000	-----	-----	-----	1,471,272	20,957,677 43	\$164,075 00	21,121,753 43
1866.....	86,000	28,000	-----	-----	\$23,609 45	1,977,559	28,315,537 84	200,609 45	28,516,147 29
1867, to June 30.....	-----	-----	-----	-----	-----	800,500	12,490,000 00	50,000 00	12,540,000 00
Total.....	418,950	726,400	-----	-----	23,609 45	4,532,043	71,494,739 48	414,684 45	71,909,473 93

COINAGE OF THE MINT AND BRANCHES—Continued.

3. BRANCH MINT, NEW ORLEANS.

GOLD COINAGE.

Period.	Double eagles.	Eagles	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>
1838 to 1847	-----	1, 026, 342	709, 925	-----	550, 528	-----
1848	-----	35, 850	-----	-----	-----	215, 000
1849	-----	23, 900	-----	-----	-----	14, 000
1850	-----	57, 500	-----	-----	84, 000	290, 000
1851	-----	263, 000	41, 000	-----	148, 000	140, 000
1852	-----	18, 000	-----	-----	140, 000	290, 000
1853	-----	61, 000	-----	24, 000	153, 000	-----
1854	-----	52, 500	46, 000	-----	-----	55, 000
1855	-----	18, 000	11, 100	-----	21, 100	-----
1856	-----	14, 500	10, 000	-----	-----	-----
1857 to June 30	-----	-----	-----	-----	-----	-----
	730, 500	1, 560, 592	818, 025	24, 000	1, 096, 628	1, 004, 000

COINAGE OF THE MINT AND BRANCHES—Continued.

3. BRANCH MINT, NEW ORLEANS—Continued.

Period.	SILVER COINAGE.						TOTAL COINAGE.			
	Dollars.	Half dollars.	Qr. dollars.	Dimes.	Half dimes.	Three-cent pieces.	No. of pieces.	Value of gold.	Value of silver.	Total value coined.
1838 to 1847—	Pieces. 59,000	Pieces. 13,509,000	Pieces. 3,273,600	Pieces. 6,473,500	Pieces. 2,789,000	Pieces. -----	28,390,895	\$15,189,365	\$8,418,700	\$23,608,065
1848 -----	-----	3,180,000	-----	-----	600,000	-----	3,815,850	358,500	1,620,000	1,978,500
1849 -----	-----	2,310,000	-----	300,000	140,000	-----	2,988,900	454,000	1,192,000	1,646,000
1850 -----	40,000	2,456,000	412,000	510,000	690,000	-----	4,404,500	3,619,000	1,456,500	5,075,500
1851 -----	-----	402,000	88,000	400,000	860,000	720,000	3,527,000	9,795,000	327,600	10,122,600
1852 -----	-----	144,000	96,000	430,000	260,000	-----	1,418,000	4,470,000	152,000	4,622,000
1853 -----	-----	1,328,000	1,332,000	1,100,000	2,360,000	-----	6,532,000	2,220,000	1,225,000	3,445,000
1854 -----	-----	6,240,000	1,484,000	1,770,000	1,560,000	-----	10,532,750	1,274,500	8,246,000	4,520,500
1855 -----	-----	3,680,000	176,000	-----	600,000	-----	4,656,100	450,600	1,918,000	2,368,500
1856 -----	-----	2,658,000	968,000	1,180,000	1,100,000	-----	5,953,850	292,750	1,744,000	2,036,750
1857 to June 30	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total -----	99,000	34,915,000	7,829,600	12,163,500	10,959,000	720,000	71,919,845	38,123,615	21,299,800	59,423,415

COINAGE OF THE MINT AND BRANCHES—Continued.

BRANCH MINT, CHARLOTTE, NORTH CAROLINA.

Period.

GOLD COINAGE.

Period.	Half eagles.		Quarter eagles.		Dollars.	Total pieces.	Total value.
	Pieces.		Pieces.				
1838 to 1847	269,424		128,576		-----	393,000	\$1,656,060 00
1848	64,472		16,788		-----	81,260	364,330 00
1849	64,823		10,220		-----	86,677	361,299 00
1850	63,591		9,148		11,694	79,705	347,791 00
1851	49,176		14,923		6,966	106,366	324,454 50
1852	72,574		9,772		41,276	91,780	396,794 00
1853	65,571		-----		9,434	77,086	339,370 00
1854	39,283		7,295		11,515	46,578	214,652 50
1855	39,788		3,677		-----	53,268	217,935 50
1856	28,457		7,913		9,803	36,370	162,067 50
1857 to June 30	13,137		-----		13,280	26,417	78,965 00
Total	770,296		203,812		108,899	1,077,507	4,463,659 00

COINAGE OF THE MINT AND BRANCHES—Continued.

BRANCH MINT, DAHLONEGA, GEORGIA.

Period.	GOLD COINAGE.				
	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total pieces.
	Pieces.	Pieces.	Pieces.	Pieces.	Total value.
1838 to 1847	576,553	-----	134,101	-----	\$3,218,017 50
1848	47,466	-----	13,771	-----	271,752 50
1849	39,036	-----	10,945	21,588	244,130 50
1850	43,960	-----	12,148	8,382	258,502 00
1851	62,710	-----	11,264	9,882	351,592 00
1852	91,452	-----	4,078	6,360	473,815 00
1853	89,678	-----	3,178	6,583	462,918 00
1854	56,413	1,120	1,760	2,935	292,760 00
1855	22,432	-----	1,133	1,811	116,778 50
1856	19,786	-----	874	1,460	102,575 00
1857 to June 30	5,470	-----	1,464	1,896	32,906 00
Total	1,054,945	1,120	194,706	60,897	5,825,747 00

COINAGE OF THE MINT AND BRANCHES—Continued.

REPORT ON THE FINANCES.

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ASSAY OFFICE, NEW YORK.

Period.	Fine gold bars.	Value.	Fine silver bars.	Value.	Total pieces.	Total value.
1854	822	\$2,888,059 18	.....	.....	822	\$2,888,059 18
1855	6,182	20,441,813 63	.....	.....	6,182	20,441,813 63
1856	4,727	19,396,046 89	.....	.....	4,779	19,402,839 52
1857 to June 30	2,230	9,335,414 00	52 550	\$6,792 63 128,317 00	2,780	9,458,731 00
Total	13,961	52,061,333 70	602	130,109 63	14,563	52,191,443 33

COINAGE OF THE MINT AND BRANCHES—Continued.

SUMMARY EXHIBIT OF THE COINAGE OF THE MINTS TO THE CLOSE OF THE YEAR ENDING JUNE 30, 1887.

Mints.	Commencement of coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.	Entire coinage.
		<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Philadelphia	1793.....	\$309,691,824 46	\$85,113,625 45	\$1,662,813 16	544,138,163	\$396,468,263 46
San Francisco	1854.....	71,494,789 48	414,684 45	-----	4,632,043	71,909,473 93
New Orleans	1838.....	38,123,615 00	21,299,800 00	-----	71,919,845	59,423,415 00
Charlotte	1838.....	4,463,659 00	-----	-----	1,077,607	4,463,659 00
Dahlonaga	1838.....	5,825,747 00	-----	-----	1,311,668	5,825,747 00
Assay office, New York	1854.....	52,061,333 70	130,109 63	-----	14,563	52,101,443 33
Total.....	-----	481,660,968 64	106,958,219 53	1,662,813 16	622,993,789	590,282,001 73

C.

Statement of gold of domestic production deposited at the Mint of the United States and its branches, to the close of the year ending June 30, 1857.

1. MINT OF THE UNITED STATES, AT PHILADELPHIA.

Period.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Other sources.	Total.
1804 to 1827		\$110,000								\$110,000 00
1828 to 1837	\$427,000 00	2,519,500	\$327,500	\$1,763,900 00	\$13,400					5,063,500 00
1838 to 1847	518,294 00	1,303,636	152,366	566,316 00	16,499	\$45,493			\$13,200	2,623,641 00
1848	57,886 00	109,034	19,228	3,370 00	3,497	3,670			21,037	241,544 00
1849	129,382 00	102,688	4,309	10,525 00	2,739	2,977				241,544 00
1850	65,991 00	43,734	759	5,114 00	307	1,178	\$682	\$44,177 00		5,767,092 00
1851	69,052 00	49,440	12,338	2,498 00	126	817	32,889	5,481,439 00	144	61,790,306 00
1852	83,626 00	65,248	4,505	3,420 00		254	5,392	31,667,605 00	226	47,074,520 00
1853	52,200 00	45,690	3,522	1,912 00			814	49,863,623 00		49,821,490 00
1854	23,347 00	9,062	1,220	7,561 00			3,632	52,732,227 00	18,748	52,857,931 00
1855	28,295 50	22,626	1,200	1,733 60		245	738	35,671,185 00		35,713,358 00
1856	21,607 00	12,910	5,980	4,910 00		310	900	2,634,297 63	1,536	2,691,497 63
1857 to June 30	2,505 00	6,805	2,565	3,542 00			2,460	1,440,134 68	40,750	1,528,751 58
Total.....	1,479,765 50	4,400,373	535,492	2,374,793 50	35,568	54,944	48,397	226,839,521 62	95,740	235,864,614 62

STATEMENT—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	California.	Total.
1854.....	\$10,842,281 23	\$10,842,281 23
1855.....	20,860,437 20	20,860,437 20
1856.....	29,209,218 24	29,209,218 24
1857 to June 30.....	12,526,826 93	12,526,826 93
Total.....	73,438,763 60	73,438,763 60

3. BRANCH MINT, NEW ORLEANS.

Period.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	California.	Other sources.	Total.
1838 to 1847.....	\$741	\$14,306	\$37,364	\$1,772	\$61,903	-----	\$3,613	\$119,699 00
1848.....	-----	1,488	2,317	947	6,717	\$1,124 00	-----	12,593 00
1849.....	-----	423	-----	-----	4,062	669,921 00	2,783	677,189 00
1850.....	-----	-----	-----	-----	3,560	4,575,576 00	894	4,580,030 00
1851.....	-----	-----	-----	-----	1,040	8,769,682 00	-----	8,770,722 00
1852.....	-----	-----	-----	-----	-----	8,777,784 00	-----	3,777,784 00
1853.....	-----	-----	-----	-----	-----	2,006,873 00	-----	2,006,873 00
1854.....	-----	-----	-----	-----	-----	981,511 00	-----	981,511 00
1855.....	-----	-----	-----	-----	-----	411,517 24	-----	411,517 24
1856.....	-----	-----	-----	-----	-----	283,344 91	-----	283,344 91
1857 to June 30.....	-----	-----	-----	-----	-----	129,338 39	-----	139,928 39
Total.....	741	16,217	39,681	2,719	77,282	21,606,461 54	7,290	21,750,391 54

STATEMENT—Continued.

4. BRANCH MINT, CHARLOTTE, NORTH CAROLINA.

Period.	North Carolina.	South Carolina.	California.	Total.
1838 to 1847.....	\$1,529,777 00	\$143,941 00	-----	\$1,673,718 00
1848.....	359,075 00	11,710 00	-----	370,785 00
1849.....	378,223 00	12,509 00	-----	390,732 00
1850.....	307,289 00	13,000 00	-----	320,289 00
1851.....	275,472 00	25,478 00	-----	316,061 00
1852.....	337,604 00	64,934 00	\$15,111 00	430,900 80
1853.....	227,847 00	61,845 00	28,362 00	305,157 00
1854.....	188,277 00	19,001 00	15,465 00	213,606 00
1855.....	196,894 03	14,277 17	6,328 00	216,988 86
1856.....	157,955 18	-----	5,817 66	173,692 53
1857 to June 30.....	75,376 47	-----	15,237 35	75,376 47
Total.....	4,033,189 68	366,695 17	87,321 01	4,487,205 86

STATEMENT—Continued.

5. BRANCH MINT, DAHLONEGA, GEORGIA.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Other sources.	Total.
1838 to 1847.....	\$64,351 00	\$95,427 00	\$2,378,353 00	\$32,175 00	\$47,711 00	-----	-----	\$3,218,017 00
1848.....	5,434 00	8,151 00	251,976 00	2,717 00	4,075 00	-----	-----	271,753 00
1849.....	4,832 00	7,323 00	225,824 00	2,441 00	3,661 00	-----	-----	244,131 00
1850.....	4,500 00	5,700 00	204,473 00	1,200 00	1,800 00	-----	-----	247,698 00
1851.....	1,971 00	3,236 00	154,723 00	2,251 00	2,105 00	\$30,025 00	-----	379,309 00
1852.....	1,443 00	57,543 00	93,122 00	750 00	-----	324,931 00	\$951 00	476,789 00
1853.....	2,085 00	33,950 00	56,984 00	149 00	-----	359,122 00	-----	452,290 00
1854.....	5,818 00	15,988 00	47,027 00	223 00	-----	211,169 00	-----	280,235 00
1855.....	3,145 82	9,113 27	56,686 36	-----	277 92	47,428 70	-----	116,652 07
1856.....	-----	25,723 75	44,107 99	106 42	-----	31,467 10	-----	101,405 26
1857 to June 30.....	-----	8,083 89	25,097 63	-----	-----	6,498 02	-----	39,679 54
Total.....	92,629 82	270,238 91	4,137,773 98	42,012 42	59,629 92	1,224,712 82	951 00	5,827,948 87

6. ASSAY OFFICE, NEW YORK.

Period.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	California.	Tennessee.	Other sources.	Total.
1854.....	\$167 00	\$3,916 00	\$395 00	\$1,242 00	-----	\$9,221,457 00	-----	-----	\$9,227,177 00
1855.....	2,370 00	3,750 00	7,620 00	13,100 00	\$350 00	25,025,896 11	-----	-----	26,054,686 11
1856.....	6,928 00	805 07	4,052 29	41,101 26	233 62	16,529,008 90	-----	\$1,600 00	16,582,129 16
1857 to June 30.....	1,531 00	1,689 00	2,663 00	10,451 00	1,545 00	9,899,957 00	-----	-----	9,917,836 00
Total.....	10,996 00	10,160 07	14,730 29	65,894 28	2,128 62	60,676,319 01	-----	1,600 00	60,781,828 27

STATEMENT—Continued.

7. SUMMARY EXHIBIT OF THE ENTIRE DEPOSITS OF DOMESTIC GOLD AT THE UNITED STATES MINT AND BRANCHES TO THE 30TH JUNE, 1857.

Mints.	Virginia.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Other sources.	Total.
Philadelphia.....	\$1,479,785 50	\$4,400,373 00	\$535,492 00	\$2,374,793 50	\$35,568 00	\$54,944 00	\$45,397 00	\$236,839,531 62	\$95,740 00	\$235,864,614 62
San Francisco.....	.....	.....	.....	.....	.....	.....	.....	73,438,763 60	.....	73,438,763 60
New Orleans.....	.....	.....	.....	.....	.....	.....	.....	31,608,461 54	.....	31,608,461 54
Charlotte.....	.....	.....	.....	.....	.....	.....	.....	87,381 01	.....	87,381 01
Dahlonega.....	.....	.....	.....	.....	.....	.....	.....	1,294,713 62	.....	1,294,713 62
Assay office.....	10,996 00	10,160 07	14,730 29	65,694 28	42,012 43	59,639 92	.....	60,676,319 01	.....	5,887,946 87
Total.....	1,490,781 50	8,537,093 57	1,903,373 37	6,618,149 76	80,299 43	163,984 54	45,397 00	383,673,099 60	105,581 00	402,150,732 76

Statement of the amount of silver of domestic production, including silver parted from California gold, deposited at the mint of the United States, its branches, and the assay office, New York, from January, 1841, to June 30, 1857.

Year.	Value.
1841	\$4,300 00
1842	6,453 00
1843	8,640 00
1844	30,847 00
1845	4,769 00
1846	3,066 00
1847	6,407 00
1848	6,191 00
1849	39,112 00
1850	269,253 00
1851	389,471 00
1852	404,494 00
1853	417,279 00
1854	328,199 00
1855	333,053 00
1856	321,938 38
1857 to June 30	127,256 12
Total	2,700,728 50

Statement of amount of silver coined at the mint of the United States, and the branch mints at San Francisco and New Orleans, under the act of February 21, 1853.

Year.	Mint of the U. S., Philadelphia.	Branch mint, San Francisco.	Branch mint, New Orleans.	Total.
1853	\$7,517,161	-----	\$1,137,000	\$8,654,161
1854	5,373,270	-----	3,246,000	8,619,270
1855	1,419,170	\$164,075	1,918,000	3,501,245
1856	3,214,240	177,000	1,744,000	5,135,240
1857 to June 30	1,427,000	50,000	-----	1,477,000
Total	18,950,841	391,075	8,045,000	27,386,916

Statement of the amount and denomination of fractions of the Spanish and Mexican dollar, including cents of former issue, deposited at the mint of the United States for exchange for the new cent during the first six months of 1857.

Denomination.	Value by tale.
Quarters	\$78, 295
Eighths	33, 148
Sixteenths	16, 602
Total	128, 045
Cents of former issue	16, 602
Total deposits for exchange for new cent	144, 647

Statement of the amount of fractions of the Spanish and Mexican dollar purchased at the mint of the United States, the branch mint, New Orleans, and the assay office, New York, during the first six months of 1857, and paid for in silver coins.

Mint of the United States, at Philadelphia	\$174, 485
Branch mint, at New Orleans	1, 360
Assay office, at New York	112, 502
Total	288, 347

No. 2.

Circular instructions to the Treasurer of the United States, the Assistant Treasurers of the United States, the treasurers of the mint and the branch mints charged by law with the duties of assistant treasurers, and the public depositaries designated under the 15th section of the act of 6th August, 1846.

TREASURY DEPARTMENT,
May 27, 1857.

The act of Congress of 3d March, 1857, entitled an act to amend an act entitled "An act to provide for the better organization of the treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," (chapter 114,) requires you to safely keep all moneys deposited by any disbursing officer or disbursing agent of the United States. Whenever such moneys shall be offered for deposit with you by such officer or agent, or shall be remitted to you for the credit of such officer or agent, you will receive it, and place the amount to the credit of such officer or agent on your books, subject to the checks of such officer or agent as hereinafter directed.

It is also provided by the act, that disbursing officers or agents shall draw for the amounts deposited with you only in favor of the persons to whom payment is to be made in pursuance of law and instructions, except when payments are to be made in sums under twenty dollars. Such instructions should be given as may enable this provision to be made practicable. If drafts can only be made payable to public creditors in person, according to its literal terms, the intention of the act would be defeated, since a very large proportion of the persons to whom payments are required to be made reside at such distances from public depositaries that they would refuse to accept drafts in payment, if compelled to present them in person. A small portion of the current expenses of the United States could be paid by disbursing officers or agents under a strict construction of this act.

Should you recognize drafts payable in the alternative—to the persons to whom payment is to be made, or their order—such form would cast upon the public depositaries the responsibility of verifying every endorsement upon drafts presented for payment, under the hazard of being compelled to pay the true owner out of their individual property, should they have paid the public money upon any forged endorsement of such draft. Disbursing officers' checks have been for several years past extensively employed as means of remittance from one section of the country to another. This use will not probably be lessened by increasing them, according to the obvious intention of this act, and the risk of forged endorsements will of course be aggravated. This department cannot impose such hazard on depositaries.

The only secure and proper mode of enforcing this provision is accordingly to instruct you to decline the payment of the drafts or checks of disbursing officers or disbursing agents unless drawn in favor of persons whose identity is known to you, and presented for payment by them agreeably to the terms of the act, or such checks

as may be drawn in favor of some person or bearer, according to the form heretofore sanctioned by this department. Such checks as may be drawn by any disbursing officer or disbursing agent payable to himself or bearer, must either contain the statement that they were drawn to pay small claims, or a list or schedule of the claims to be paid by the proceeds of such checks must be received by you, corresponding in amount, before you will be authorized to pay such checks, unless the head of the department, under the orders of which any disbursing officer or disbursing agent is acting, shall expressly authorize the payment of the checks of such officer or agent, payable to himself or bearer, without such list or schedule; in which case you will file the authority and pay such checks.

Whenever any disbursing officer or disbursing agent shall die, resign, be superseded or removed, you will at once stop further payment of his drafts or checks upon you. Specific instructions will be given in such cases as to the payment of outstanding checks and the disposal of the balance deposited with you to the credit of such officer or agent.

Should any disbursing officer or disbursing agent having public money deposited with you to his credit request from you information as to the state of his deposit account, you will furnish him with such statement in detail, showing the sums received by you for his credit and the amounts paid by you on his drafts or checks since the last preceding statement. Such statements will be officially signed by you—the date when furnished will be entered on your books—and you are not required to furnish them to any such officer or agent more frequently than once a month.

The drafts or checks drawn on you by disbursing officers or disbursing agents will not be returned to them after payment, unless by the express direction of this department. Those of each officer or agent should be kept in a distinct file, together with such lists or schedules or other authority as may have been sent to authorize payment of those drawn in favor of themselves or bearer, so that, should they be required by the accounting officers in the adjustment of the accounts of such officer or agent, they may be accessible.

HOWELL COBB,
Secretary of the Treasury.

P. S.—A copy of the instructions of this department to its disbursing officers and disbursing agents is herewith transmitted for your information.

No. 3.

Circular instructions to the disbursing officers and disbursing agents employed under the direction of the Treasury Department.

TREASURY DEPARTMENT,
May 27, 1857.

In compliance with the provisions of the act of Congress entitled an act to amend an act entitled "An act to provide for the better

organization of the treasury, and for the collection, safe keeping, transfer, and disbursement of the public revenue," approved March 3, 1857, (chapter 114,) you will deposit all public moneys advanced to you for disbursement, now in your hands, or which may hereafter be remitted to you, with the nearest or most convenient public depository, to your credit in all cases, except such as shall come within the scope of the concluding paragraph of the present instructions. Public money so deposited to your credit will be paid out by such public depository only upon your drafts or checks in favor of the persons to whom payment is to be made, with the three exceptions following:

1. A disbursing officer or disbursing agent is authorized to draw checks, payable to himself or bearer, for such amounts as may be necessary to pay sums under twenty dollars, by stating in such checks that they are drawn to pay small claims.

2. A disbursing officer or disbursing agent charged with the payment of salaries or compensation of officers or other persons employed in the public service, whose salary or compensation is fixed and made payable at certain periods, may, two days before such period of payment arrives, draw checks, payable to himself or bearer, for a sufficient amount to pay such salaries or compensation, by placing with the public depository on whom such check is drawn a list or schedule, officially signed by such officer or agent, containing the names and sums payable to each person from the proceeds of such checks, and showing the amount thereof.

3. A disbursing officer or disbursing agent, whose payments are to be made at a distance from a public depository, may draw checks, payable to himself or bearer, for such amounts as shall be required to make such payments; provided, that before the presentation of any such check for payment, he shall cause the depository on whom it is drawn to be furnished with a list or schedule, officially signed by such officer or agent, stating in detail the salaries, wages, and claims to be paid by the proceeds of such check, with the names of the persons to whom they are payable, and the amount thereof. Any place will be regarded as distant from a public depository within this exception, where the latter cannot be reached without expense and delay.

All drafts or checks of disbursing officers or agents must be drawn payable specially to the person to whom payment is to be made, if he chooses to accept it in that form, or payable in the alternative to such person by name or bearer. Public depositaries are not required to pay the drafts of disbursing officers or disbursing agents made payable to any person or his order.

Drafts and checks upon public depositaries drawn by disbursing officers or disbursing agents will not be returned to them after payment. They will be held by the depository subject to the order of this department. Should a disbursing officer or disbursing agent require an official statement of his deposit account, it will be furnished on application to the depository, but not more frequently than once a month.

No allowance will be made to any disbursing officer or disbursing agent of this department for any expenses charged for collecting the

money on drafts or checks, unless authority shall have been expressly given before incurring such expense. These drafts or checks will be payable on demand by public depositaries established at the principal points where the moneyed transactions of their respective regions are mainly concentrated. It is accordingly presumed that such drafts or checks can in all cases be readily exchanged for gold and silver coin. Any charge for collecting drafts or checks will therefore be disallowed on the adjustment of the accounts of the officers and agents of this department in all cases, unless an official report shall have been made by the officer or agent to the First Comptroller, or Commissioner of the Customs, according as the final decision on the accounts of such officer or agent belongs to either by law, stating in detail the facts which render such expense necessary, with its amount, and the answer of the Comptroller or Commissioner shall have been received authorizing such expense before it shall be incurred.

Collectors of the customs, and the surveyors acting as collectors, being also disbursing agents of the expenses of collecting the revenue, are required to make periodical estimates of the sums required from the treasury for immediate disbursement for that object, on which the Treasurer's drafts are remitted, usually on themselves, if they hold balances as collectors and their custom-houses are distant from any public depositary. Disbursing officers for the construction of public buildings are frequently furnished with the Treasurer's drafts on some collector in the neighborhood, to supply them with money for immediate disbursement on their estimates previously sent. In such cases the provisions of the act cannot be understood to require such officers or agents, on receiving money at a custom-house for immediate disbursement, to transport it to the public depositary, often hundreds of miles distant, merely for the purpose of carrying the same money back. To illustrate the practical effect of such literal construction of the act, it may be stated that the six eastern or New England States contain but one public depositary—the Assistant Treasurer at Boston—while there are thirty-four custom-houses, at each of which more or less revenue is collected. Congress cannot have intended that each of these thirty-four collectors, at the close of every month, should carry to Boston the money received on the Treasurer's draft on himself for the current expenses of collecting the revenue—more than three hundred miles distant from several important custom-houses in Maine—deposit it with the Assistant Treasurer to his credit as disbursing agent, and then draw the same money by check and carry it back for expenditure. The distance between a custom-house and the nearest public depositary is much greater in some other sections of the United States, though the cases are not so numerous.

In all cases, therefore, where disbursing officers or disbursing agents shall receive money for the Treasurer's drafts, remitted upon specific estimates for immediate expenditure, they will at once disburse the money for the purposes and objects estimated, without the delay and inconvenience of placing it in a public depositary, unless it be near at hand, in which case such deposit may be made. The current disbursements for expenses of collecting the revenue and the construction

of public buildings in charge of this department will accordingly be periodically made pursuant to estimates provided for by the Treasurer's drafts, as heretofore.

HOWELL COBB,
Secretary of the Treasury.

P. S.—A copy of the instructions of this department to the public depositaries on this subject is herewith transmitted for your information.

No. 11.

TREASURY DEPARTMENT, July 3, 1857.

SIR: I herewith transmit, for your information and government, a copy of a letter addressed by me to the First Auditor of the Treasury, respecting certain vouchers in the account of the Clerk of the House of Representatives, now in his office for settlement.

Very respectfully,

HOWELL COBB,
Secretary of the Treasury.

Hon. WM. MEDILL,
First Comptroller, &c.

TREASURY DEPARTMENT, June 30, 1857.

SIR: The Clerk of the House of Representatives submits in settlement of his accounts at your office the following vouchers:

House of Representatives, United States,

To WILLIAM CULLOM, DR.

For additional compensation for settling and adjusting the outstanding bills under the book resolution, found on file in the office, which belonged to my predecessor, \$750.

March 7, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$750 in full of the above account.

WILLIAM CULLOM,

Endorsed: Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To JOHN M. BARCLAY, DR.

For amount of compensation allowed by the resolution of the House of Representatives of March 3, 1857, \$5,706 97.

March 30, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$5,706 97 in full of the above account.

JOHN M. BARCLAY.

Endorsed : Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To JOHN M. BARCLAY, DR.

For clerical services on alphabetical index during the 33d Congress, \$250.

February 19, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$250 in full of the above account.

JOHN M. BARCLAY.

Endorsed : Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To DANIEL BUCK, DR.

For collating, correcting, and preparing for publication the list of appropriations made, new offices created, &c., as required by the act of July 4, 1836, for the 2d session 28th Congress, 1st and 2d sessions 29th Congress, 1st and 2d sessions 30th Congress, 1st and 2d sessions 31st Congress, 1st and 2d session 32d Congress, 1st and 2d sessions 33d Congress, and 3d session 34th Congress, as authorized by the resolution of the House of Representatives of March 3, 1857, at \$360 per session, \$4,320.

March 31, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$4,320 in full of the above account.

DANIEL BUCK.

Endorsed : Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To W. P. INGRAM, DR.

For services as clerk to Committee on Accounts of 34th Congress \$650.

March 31, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$650 in full of the above account.

W. P. INGRAM.

Endorsed: Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To JOHN BAILEY, DR.

For compensation for additional services as clerk in the office of the House of Representatives, United States. Twenty-five dollars a month from the 1st day of May, 1850, to June 30, 1853, being thirty-eight months, \$950.

March 31, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$950 in full of the above account.

JOHN BAILEY.

Endorsed: Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To J. C. WALKER, DR.

For this amount allowed as reading clerk, by resolution of the House of March 3, 1857, directing a sufficient sum to be paid out of the contingent fund to make regular annual salary for past services equal to the annual amount now received by the reading clerk of the Senate, (see statement annexed,) \$1,748 67.

March 31, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$1,748 67, in full of the above account.

J. C. WALKER.

Endorsed: Allowed.

B. B. THURSTON,
Chairman Committee of Accounts.

House of Representatives, United States,

To THOMAS J. GALT, DR.

For compensation as superintendent of the folding room of the House of Representatives, from January 1, 1852, to July 1, 1853, at \$1,500 per annum	\$2,250
Credit by amount paid by Clerk of the House of Representatives.....	1,641

609

February 14, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$609 in full the above account.

THOMAS J. GALT.

Endorsed: Allowed.

B. B. THURSTON

Chairman Committee of Accounts.

House of Representatives, United States,

To PHIN. B. TOMPKINS, DR.

For amount of compensation as tally clerk and assistant reader, as per resolution of the House of Representatives, United States, of March 3, 1857, from February 12, 1856, to February 28, 1857, inclusive, \$378 46.

March 31, 1857, received of William Cullom, Clerk of the House of Representatives, United States, \$378 46 in full of the above account.

PHIN. B. TOMPKINS.

Endorsed: Allowed.

B. B. THURSTON,

Chairman Committee of Accounts.

There are other claims, as I am informed, which have not been presented, of a similar character.

A portion of these payments were made under resolutions of the House, directing the Clerk to make them. The others were made under the direction of the Committee of Accounts of the House; all of them were made out of the contingent fund of the House. Upon this statement of facts, the question arises, shall the Clerk be allowed credit for them by the accounting officers of the treasury in the settlement of his accounts? As a general rule, each House of Congress has the entire control and direction of its contingent fund, and their officers should be allowed credit for such payments as they make in compliance with the orders of their respective Houses. When, however, a case arises where the contingent fund has been appropriated to a purpose in violation of the law, it is the duty of the accounting officers of the treasury to arrest its payment to the extent of refusing a credit for it in settlement of the accounts of the officer. Was the House authorized, either by resolution or through its recognized organ, the Committee of Accounts to allow the foregoing sums to be paid out of its contingent fund? The fact is admitted that each of these payments was made to a clerk or employé of the House as "extra allowance" to such officer for services rendered by him in his official capacity. Is there any law which prevents this from being done?

The joint resolution of July 20, 1854, provided that "the usual extra compensation" should not thereafter be allowed to the officers who received the benefit of that law in the increase of their salaries. The term "usual extra compensation," as here used, referred to the extra pay which for a number of years had been voted to the clerks and employés of the Senate and House by resolutions of those bodies.

It is not pretended that the payments now made by the clerk were of that character, and I do not think, therefore, that this joint resolution applies to these cases.

My attention has been called to the several acts of March 3, 1839; August 23, 1842; August 26, 1842; September 30, 1850; and August 31, 1852. The object of these laws was to prevent extra allowance to any and all officers of the government who were in the receipt of regular and fixed salaries. They have been construed by the practice of the government not to interfere with the power of the two Houses of Congress over their contingent fund. This construction is based upon the fact that the terms of these different laws do not, in specific language, include the officers of Congress, and contain no express limitation upon the power of the houses over their contingent fund. In the view which I propose to take of another provision of law, which, in my judgment, must control the decision of this question, it becomes unnecessary for me to review the practice of the department under the various acts I have cited, and I therefore pass from their consideration without expressing any opinion upon their applicability to the present case.

The act of March 3, 1845, which was "An act making appropriation for the civil and diplomatic expenses of the government for the year ending the thirtieth June, eighteen hundred and forty-six, and for other purposes," provides, in the second section of the act, "that no part of the appropriations which may be made for the contingent expenses of either House of Congress shall be applied to any other than the ordinary expenses of the Senate and House of Representatives, respectively, nor as extra allowance to any clerk, messenger, or attendant of the said two houses, or either of them, nor as payment or compensation to any clerk, messenger, or other attendant [to] be so employed by a resolution of one of said houses, nor in the purchase of books to be distributed to members." The language of this law is plain, positive, and unequivocal, and, if in force, forbids in express terms the allowance which has been paid in the cases under consideration. If this law is held to be in existence, then the accounting officers of the treasury should refuse to allow credit to disbursing officers, both of the Senate and House, for any payment made by them *out of the contingent fund*, either for "extra allowance to any clerk, messenger, or attendant" of either house, or "for payment or compensation to any clerk, messenger, or attendant employed by a resolution of one of said houses." The only question for the consideration of the department is the one suggested above. Is the second section of the act of March 3, 1845, in force? The only reason given to show that it is not is that it is a provision in an appropriation bill, and expired with the fiscal year for which appropriations were made in that bill. The fact that it is contained in an appropriation bill is not sufficient to justify the conclusion that the law is temporary and not permanent in its character. There is nothing in the language of the law which would indicate the intention of Congress to limit its operation to the then succeeding fiscal year, and its just and wise provisions are as applicable since that year as before. There is nothing peculiar to the fiscal year ending the thirtieth June,

eighteen hundred and forty-six, which would have called for such enactment, and rendered its future operation improper and unnecessary. I am not left, however, to rely alone upon my own judgment in deciding this point. The question has been thoroughly considered by our predecessors, and opinions similar to the one I have indicated given and acted upon by them. I find the following one, given by Mr. Whittlesey, when acting as First Comptroller, on a similar case.

"This provision is inserted in an appropriation act, but it is a distinct and substantive enactment, and is as permanent as any other law. As doubts have been entertained on this point, the question will be examined somewhat at length.

"In former times it was the custom in Congress, as well as in England, to confine every statute to one subject matter; to insert nothing in it not germane to its general character and object, and to use provisos as qualifications of and limitations to the general enactments in which they may be inserted, and to those only, and not apply them as limitations to or qualifications of other statutes. But the pressure of legislation in Congress has been so great during the last ten or fifteen years, and the difficulty of passing any general statutes by themselves, altering the former laws, has been so insuperable that the custom has crept in from apparent necessity of engrafting such enactments upon the general appropriation acts, either in the form of provisos or of distinct sections.

"When such enactments are contained in distinct sections in an appropriation act or other statutes there is no room for a question that the words contained in them should receive the same interpretation and construction as if they were used in a statute by itself separate and distinct from any other matter or subject, and when a substantive provision is inserted in an appropriation act or other act of Congress in the form of a proviso, the words and phraseology should all be taken together, and if they indicate or imply an intention of Congress to limit the operation of such proviso to the subject matter of the statute, and the time during which the enacting clauses of it are to have effect, then the proviso should be so limited. If, on the contrary, the words of such proviso are not specially limited to the enacting sections of the statute, but general, refer to the future without limitation as to time and contain the word hereafter, or its equivalent, and the verbs are in the future tense, the proviso should be regarded as of a general and permanent character.

"The same construction and interpretation should be applied to provisos as to independent sections in a statute.

"We have many instances of recent date where such general constructions have been put upon provisos by the Attorneys General.

"The first section of the civil and diplomatic appropriation act of March 3, 1841, contains a proviso limiting the fees of district attorneys, clerks, and marshals in certain cases, which has been construed by Attorneys General Crittenden and Legaré to be a permanent limitation, and not confined to the year in which it was passed nor to the appropriation to which it was annexed.—See Mr. Crittenden's opinion of April 13, 1841, and that of Mr. Legaré of December, 1841, given in answer to certain questions made by the Acting Comptroller;

see also the proviso on the same subject contained in the 167th paragraph of the appropriation act of May 18, 1842.

"The same act (paragraph No. 202) contains certain limitations of compensation to certain officers in the Post Office Department, much of which would have no meaning or operation whatever unless such general construction is given to it. The 212th paragraph of the same appropriation act contains a proviso authorizing transfer of funds from one to another head of appropriation in the Post Office Department. All, or nearly all, the provisions of law made from 1839 to the present time to prohibit extra compensation, to limit fees and compensation, and to prevent a double compensation, or two salaries, have been contained in appropriation acts.—See the 3d section of the civil and diplomatic appropriation act approved March 3, 1839, which prohibits extra allowances to disbursing officers, and limits expenditures for newspapers.—See the 2d section of the military appropriation act of August 23, 1842, which contains limitations and prohibitions of extra allowances of a more general and extensive character; see, also, section 12 of this same act of August 26, 1842, which contains still further limitations for extra services where one officer performs the duties of another.—See, also, the 4th section of the civil and diplomatic appropriation act of March 3, 1849, (Sess. Laws, p. 68,) which contains a still further limitation as to salaries.

"The appropriation act of September 30, 1850, (Sess. Laws, p. 174,) contains an appropriation for Richard Rush, with a proviso attached to it prohibiting the accounting officers in future from allowing any officer two salaries for performing the duties of two offices at the same time. Every word of that proviso will be inoperative if it is confined to the appropriation to which it is attached.

"These numerous provisos and sections of a general character contained in appropriation acts satisfy me that they should be interpreted and construed in the same manner as if each one was contained in the enacting clause of a distinct act."

* * * * *

I have given this opinion of Mr. Whittlesey at length because it contains many important references bearing upon the question. It was submitted at the time to Mr. Attorney General Crittenden, who concurred in the construction placed by Mr. Whittlesey upon the act then under consideration.—(Attorney General's Opinions, vol. 5, p. 273.)

Why the same doctrine was not applied to the act of March 3, 1845, I cannot understand. I confess that I am unable to draw a distinction between the cases; and I feel quite confident that if this law had been submitted at the same time to the Attorney General, he would have given the same opinion in reference to it that he did in the case cited. I concur with him most fully in the construction he gave to the act of 1842, and I have no doubt he would concur with me in applying the same reasoning to the act of 1845.

My opinion, then, is, that the second section of the act of 1845 was intended to be permanent and not temporary; that it is now in force, and must be applied by the accounting officers of the treasury to all cases coming within its provisions.

The only additional reason which has been suggested for a different construction is the fact that a different rule has been acted upon both in Congress and in this department. I admit the force of this suggestion, and feel great reluctance in overruling a practice that has continued for so many years.

If I could find any evidence that the question had been the subject of serious consideration, and an opinion pronounced formally upon it and acquiesced in, I should hesitate long before resorting to a new construction of the law. But such is not the case; and I am so fully impressed with the wisdom of the law, and the clearly expressed purpose of Congress to make it permanent, that I must require its enforcement.

The greatest reluctance I have felt in coming to this conclusion arises from the apprehension that injustice may be done to the persons whose claims have thus been recognized, and the officers of the Senate and House, who have acted in good faith in complying with the directions of their respective houses.

I have no doubt that these officers have so acted, and in refusing to settle their accounts no imputation is intended to be thrown upon their official conduct.

In paying these accounts, they have only done what they were required to do, and what long established usage justified them in doing. Under such circumstances they should be protected from any loss or injury, and I have no doubt Congress will do it. The accounts must be suspended, however, until the meeting of Congress, when I will recommend the passage of a law authorizing the department to pass them.

In this way these officers can be amply protected, a wise and good law vindicated, and a bad practice corrected.

I am, very respectfully,

HOWELL COBB,
Secretary of the Treasury.

THOMAS L. SMITH, Esq., *First Auditor.*

No. 12.

Report of the engineer in charge of the Office of Construction, under the Treasury Department, September 30, 1857.

OFFICE OF CONSTRUCTION, *September 30, 1857.*

SIR: I have the honor to submit the following report of the progress of the various public buildings under my charge during the year ending September 30, 1857:

On the 30th of September, 1856, the amount in the treasury subject to draft for the construction of public buildings erecting under the Treasury Department was \$9,268,288 25. Congress at its last session authorized the erection of two new custom-houses, six new United States court-houses and post offices, one block of warehouses, one capitol, and one penitentiary, and made further appropriations for works already authorized. The amount appropriated for all these purposes was \$2,582,351 85. Appropriations for public buildings of the description above named have for several years past been accompanied by a contingent sum of ten per cent. to defray the expense of superintendence and for unforeseen expenses not covered by the contract, and also such additional sum as should be necessary to purchase a suitable site.

The appropriations for the following places at the last session of Congress were not accompanied by such contingent amounts, nor with the necessary open appropriations for sites, and will therefore be insufficient to purchase the sites and erect the buildings, viz: Boston; Columbia, South Carolina; Madison, Wisconsin; Memphis, Tennessee; New Orleans, quarantine station warehouses; Raleigh, North Carolina; Tallahassee, Florida; capitol and penitentiary of Washington Territory. At Cairo, the Illinois Central Railroad Company have donated a lot. Unless these additional appropriations are made the works cannot be commenced.

The total amount drawn from the treasury during the year ending September 30, 1857, for the prosecution of the public buildings in progress was \$3,275,533 46. The amount of the estimate asked for last year for continuing these buildings was \$1,433,662 58. From the large balances available for the current year, and from the embarrassed state of the finances of the country, the estimate for the fiscal year ending June 30, 1859, will be but \$1,023,000 for the current year, being \$410,662 58 less than last year, and includes only such sums as are absolutely required to protect the best interests of the government.

The total number of buildings, and the uses for which they were designed, and for which appropriations were made at the last session of Congress, or for which unexpended balances remain of former appropriations, is as follows:

	Old appropriations.	New appropriations.	Total.
Custom-houses, court-houses, and post offices	72	8	80
Marine hospitals	24	-----	24
Mints and branches and assay offices	6	-----	6
Territorial public buildings, (capitols and penitentiaries)	3	2	5
Extension of Treasury	1	-----	1
Ventilating basement of Treasury building	1	-----	1
Atlantic Dock stores, New York, and New Orleans warehouses	2	1	3
Fire-proof vaults for public funds	67	-----	67
Total	176	11	187

Total amount available for the prosecution of these works on the 30th of September, 1856 - - \$7,127,997 79
 Of this amount, there has been transferred to the Post Office Department for the construction of post offices at New York and Philadelphia - - - 800,000 00

Amount appropriated last session - - - 6,327,997 79
 2,582,351 85

Amount available for the year 1856-'57 - - 8,910,349 64
 Amount expended from September 30, 1856, to September 30, 1857 - - - 3,275,533 46

Unexpended amount applicable to these works on the 30th September, 1857 - - - 5,634,816 18

Of this amount, there is now in the hands of disbursing agents - - - 224,287 66
 Not withdrawn from the treasury - - - 5,410,528 52
 5,634,816 18

Contracts have been made during the past year for the following buildings, to wit:

Custom-houses.—Portsmouth, New Hampshire; Plattsburgh, New York; Georgetown, District of Columbia; Pensacola, Florida; Galveston, Texas; Galena, Illinois; Dubuque, Iowa.

Court-houses and post offices.—Rutland, Vermont; Windsor, Vermont; Indianapolis, Indiana.

Marine hospitals.—Wilmington, North Carolina; St. Mark's, Florida; New Orleans, Louisiana; Cincinnati, Ohio; Galena, Illinois; Burlington, Iowa.

Miscellaneous.—Boarding station at Pass à l'Outre.

Sites for new buildings have been purchased at the following places, viz:

Custom-houses, &c.—Portsmouth, New Hampshire; Ogdensburg,

New York; Perth Amboy, New Jersey; Nashville, Tennessee; Springfield, Illinois; Chicago, Illinois, (additional site); Dubuque, Iowa.

Marine hospitals.—Wilmington, North Carolina; Burlington, Iowa.

There still remain to be selected sites for public buildings at the following places, viz:

Knoxville, Tennessee; Baltimore, Maryland; Memphis, Tennessee; Boston, Massachusetts; Columbia, South Carolina; Raleigh, North Carolina; Key West, Florida; Tallahassee, Florida; Madison, Wisconsin; Cairo, Illinois.

All buildings in the course of construction under the Treasury Department are done by contract, except the custom-houses at New Orleans, Charleston, New Haven, and Detroit, the Treasury extension, and the public buildings in the Territories.

The custom-houses at New Haven and Detroit were given out by contract, but were taken from the contractors under a clause in the contract authorizing the government to take the work into their own hands if its progress was not satisfactory.

The offers received by the department for the erection of the custom-house at Pensacola were deemed too high; the work was therefore begun by day's labor. Subsequently the lowest bidder finally consented to take the work for the amount appropriated, and it was accordingly awarded to him.

During the past year I have visited and personally inspected a large number of the public buildings, and find the materials and workmanship in most cases in conformity with the conditions and stipulations of the contracts. The superintendents have generally been found capable and attentive to their duties. The disbursing agents have rendered their accounts promptly and satisfactorily.

The advantages of using iron for all purposes to which it is applicable in our public buildings, after nearly five years' experience, are fully demonstrated. The principal iron establishments in our large cities and towns have made themselves fully acquainted with the details of construction in iron, as applied to building purposes, and have provided themselves with machinery, tools, &c., for executing work promptly, and at such reduced rates as almost to bring it in competition in price with stone, brick, and wood. Where much ornament is aimed at, it can be erected in iron cheaper than in stone.

The total amount of iron of all kinds used since January, 1852, on public buildings under the Treasury Department, as ascertained from actual data and estimates, is about 40,000,000 of pounds, and new uses are still presenting themselves.

The first act of Congress authorizing the construction of a building, either for custom-houses, post offices, United States courts, or marine hospitals, was passed in 1807. It directs the Secretary of the Treasury to erect in New Orleans, Louisiana, "a good and sufficient house to serve as an office and place of deposit for the collector of that place," and appropriates for this purpose the sum of twenty thousand dollars.

The next appropriation for similar purposes was by the act approved March 3, 1817, which provides "for purchasing or erecting, for the

use of the United States, suitable buildings for custom-houses and public warehouses, in such principal districts of each State, when the Secretary of the Treasury shall deem it necessary, for the safe and convenient collection of the revenue of the United States, fifty thousand dollars." From this time forward, till 1850, with the exception of Boston, New York, Charleston, and New Orleans, no very large appropriations were made for public buildings. By reference to table 4, appended to my report, it will be seen that the entire amount thus expended for the first *forty years* after the system was inaugurated, did not exceed the amount expended during *the past fiscal year*. From 1850 to the close of the last session of Congress, the amount appropriated for this purpose has been \$18,030,572 17, and the gross amount since 1807 is \$22,675,680 55.

The total number of buildings, &c., is as follows, viz :

Custom-houses bought, built, or in course of construction	-	67
Court-houses	- - - - -	13
Marine hospitals	- - - - -	24
Miscellaneous, including mints, assay offices, warehouses, appraisers' stores, &c., &c., &c.	- - - - -	17
Fire-proof vaults for public funds	- - - - -	66
<hr/>		
Making a total number of	- - - - -	187
<hr/>		

The total amount expended, including sites, and the estimated amount yet required to complete those in course of construction, is \$31,662,415 03.

If it is the settled policy of Congress to erect buildings for the accommodation of federal officers in the different States, I would respectfully suggest that some system be adopted by which a more equal distribution may be made among the several States, and a just discrimination between the cities and towns of each State, based upon the actual need of such buildings.

Within the last five years expensive custom-houses and post offices have been erected by the government, the joint revenue from which does not pay the expense of collection; and marine hospitals maintaining a corps of physicians, stewards, nurses, and other employes, outnumbering the patients. The records of the Treasury Department furnish the means of avoiding such ill-advised and injudicious expenditures. The amount of revenue collected, and the number of persons necessarily employed in its collection, would be a safe guide as to the necessity of erecting a custom-house or post office, and would regulate the size; and the number of patients accommodated would, with equal certainty, point out the proper location and size of marine hospitals. There is positive injustice and cruelty done to diseased and disabled seamen by the present mode of locating these buildings. The money for supporting the hospitals is taken from the hard-earned pittance of the sailor, forming a common fund to be used at any point where it may be required. The physicians, nurses, &c., of those hospitals that are without patients are paid from this fund, although the post to which it belongs may not contribute a tithe of the expense of

maintaining the establishment. This is unjust. It is cruel to the sailor, who has a broken limb or other injury, to send him to a hospital where he will probably contract, and possibly die of, some miasmatic disease. Under the present system, hospitals have been located in such places; while at other points, where hundreds of disabled seamen are annually accommodated, no hospital has been provided.

The duty of erecting these buildings devolves upon the Secretary of the Treasury, but he has no voice in designating the points at which they shall be located. No provision is made by law to enable him to discharge the duties assigned him in the construction of these buildings. The present bureau or office of construction, to which, under the Secretary of the Treasury, this duty is assigned, exists, from necessity, without special authority of law. The large amounts appropriated annually for the erection of public buildings require, if the system is to be continued, a permanent organization of the office charged with the expenditures of the money so appropriated.

Having been entrusted with these duties for nearly five years, I feel justified in saying that economy, and the prompt, efficient discharge of the business of the office, require that this should be done.

There should be a bureau of construction authorised by law, and a competent person permanently appointed as its chief, with an assistant, an architect and an assistant, chief clerk, and as many assistants as the proper discharge of the duties may require. There should also be a general disbursing agent, who, in addition to disbursing for works in Washington now under the Treasury Department, and for local payments of distant works, should, under the chief of the bureau, examine and adjust all accounts, claims, and estimates for the various works, and refer them to the proper office for settlement; and a computer, whose duty it shall be to estimate the exact cost of each building offered for contract, so that when the bids for the work are reviewed, there may be in the hands of the department a standard by which to measure the bids offered. Draughtsmen, to copy the plans of the architect, should be employed, so long as their services are required, to complete the drawings of all buildings directed by Congress to be erected.

This is respectfully recommended, to systematize and give lawful authority for duties already informally devolving on the office, and I am confident it would lead to their more efficient and economical administration.

CUSTOM-HOUSES, &c.

BATH, MAINE.

The building designed to be used as a custom-house and post office, in Bath, Maine, is completed, but cannot be occupied until it is furnished. An appropriation will be required for this purpose, the amount of which will be named in another place. The building is

faithfully built, and looks well. An appropriation of \$10,000, for fencing and grading, was made by the last Congress, and the work will be contracted for and probably finished this season. The old custom-house at this place belongs to the United States, and is no longer needed. I respectfully recommend that it be sold, and the proceeds used to purchase furniture for post office, custom-house, and court room.

Total amount of appropriation.....	\$99,000 00
Amount expended to September 30, 1857.....	90,862 91
Balance available for building, fencing, and grading.....	<u>8,137 09</u>

No further appropriations will be required to complete these objects.

BELFAST, MAINE.

The building designed for the post office and custom-house at Belfast is so far completed as to be occupied. Some unimportant omissions on the part of the contractors are being supplied. Congress at its last session made an appropriation of \$5,000 for fencing and grading the site. Contracts for this work will be made, but the work will not probably be completed before the coming season.

Total amount of appropriation.....	\$34,450 00
Amount expended to September 30, 1857.....	25,097 70
Balance available for the completion of the work.....	<u>9,352 30</u>

The amount available will be sufficient to complete all the unfinished work.

BANGOR, MAINE.

The building designed for the accommodation of the United States court, post office, and custom-house, is completed.

This building is situated on a mud bank, in the Kenduskeag river, and is approached by two stone bridges. One of these has given way, and a contract for repairing is now in course of execution, and will be completed before the setting in of winter. An appropriation of \$5,300 was made by Congress to bridge over the entire river between this building and the two adjacent shores. It was understood that the owners of property fronting the custom-house should contribute \$5,000 towards defraying the cost of these bridges; this they have, so far, failed to do, and no steps have consequently been taken towards the commencement of the work. I can see no advantage in these bridges, except to the owners of the adjoining shores, and therefore respectfully suggest that no further steps be taken towards building them; indeed, without the \$5,000 promised by the property holders, the sum appropriated will be wholly inadequate to do the work.

ELLSWORTH, MAINE.

The building designed for a custom-house and post office at Ellsworth was not commenced until last May, although an appropriation for the object was made two years before, and the contract given out. The contractor soon after became deranged, which delayed the commencement of operations. At the time of my last inspection, in May, the cellar walls were raised to the level of the underpinning, but the masonry was so badly laid that it was ordered to be taken down to the foundation stone. It has since been rebuilt in a substantial manner. The walls are now ready for the roof, and it is expected to get it under cover this fall, and completed by spring.

Total amount of appropriation.....	\$18,500 00
Amount expended to September 30, 1857.....	11,248 07
Balance available for the completion of the work.....	<u>7,251 93</u>

The amount available will be sufficient to complete the building. The sum of \$3,500 will be required to fence and grade the lot, and to furnish the post office and custom-house offices.

PORTLAND, MAINE,

The building designed to be used for a custom-house, post office, and United States court, in Portland, is completed, furnished, and occupied by the various officers of these different departments. It is well built, and presents a fine appearance.

Total amount of appropriations.....	\$398,431 71
Amount expended to September 30, 1857, in the purchase of original building, and in the construction of the new one.....	394,792 81
Balance available.....	<u>3,638 90</u>

No further appropriation will be required for this work.

WALDOBORO', MAINE.

The custom-house and post office building at Waldoboro' is finished. On a recent inspection of this work, I found much of it done in an imperfect manner, and not in conformity with the contract. The furnace was badly built, and is much cracked. The cellar was wet; the cellar walls badly built; the windows of the cellar unfinished, or not finished according to the contract. The tiles in the vestibule were inferior in quality and badly laid. The plastering in the vestibule and post office was also inferior in quality. The appearance of the entrance story was discreditable, being filthy, and looking as if wholly neglected.

Total amount of appropriation.....	\$25,000 00
Amount expended to September 30, 1857.....	23,013 12
Balance available.....	<u>1,986 88</u>

I would respectfully recommend that a portion of this balance be expended in resetting the furnace, opening a drain to the cellar, finishing the windows of cellars, resetting tiles, and repairing plastering. Should there be anything left of the appropriation after these repairs are completed, it could be advantageously expended in grading and completing the enclosure of the ground.

PORTSMOUTH, NEW HAMPSHIRE.

The building designed to be used for a custom-house, post office, and United States court has been commenced; the contractors, however, have made but little progress. This is one of the cases where the interests of the United States are prejudiced by giving the contract to the lowest bidder. In the scramble after government contracts men are always to be found who will bid the work down to the lowest figure at which it can be done, and even below what it can possibly be done for, depending upon slighting their work, using inferior materials, alterations, extras, &c., to make up the deficiency. The result is, that so soon as they find that they are compelled to furnish materials and do the work as required in the contract, they either abandon the work or force the government to take it off their hands, as provided in the contract, and execute it at the expense of their bondsmen and themselves. This I fear will be the case in the present instance. But little is done to this building beyond excavating the cellar, commencing the drain, and the collection of a small amount of stones for the cellar walls.

Total amount of appropriation.....	\$116,300 00
Amount expended to September 30, 1857.....	21,716 89
Balance available for the completion of the work...	<u>94,583 11</u>

BURLINGTON, VERMONT.

The custom-house and post office at Burlington, Vermont, is completed and occupied. An appropriation for furnishing and for fencing and grading will be required, which will be found in an estimate attached to this report. The building is of brick and looks well.

Total appropriation.....	\$44,000 00
Amount expended to September 30, 1857.....	40,036 96
Balance available for the completion of the work.....	<u>3,963 04</u>

REPORT ON THE FINANCES.

BARNSTABLE, MASSACHUSETTS.

The building designed to be used for a custom-house at Barnstable is finished and occupied.

Total amount of appropriation.....	\$33,370 80
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This amount has all been expended and a small appropriation will be required to pay some outstanding bills.

GLOUCESTER, MASSACHUSETTS.

The building at Gloucester, Massachusetts, designed for the use of the post office and custom-house, is finished and occupied.

Total amount of appropriation.....	\$53,000 00
Amount expended to September 30, 1857.....	48,418 31

Balance available	4,581 69
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BRISTOL, RHODE ISLAND.

The building designed for a post office and custom-house at Bristol, Rhode Island, is finished and occupied.

Total amount of appropriation.....	\$26,400 00
Amount expended to September 30, 1857.....	23,952 68

Amount available.....	2,447 32
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PROVIDENCE, RHODE ISLAND.

The building designed to be used for a post office, custom-house and United States court, at Providence, Rhode Island, is completed, and will be occupied as soon as the furniture is ready, which must be finished in a few weeks.

Total amount of appropriation	\$279,000 00
Amount expended to September 30, 1857.....	241,334 33

Balance available	37,665 67
To this must be added the proceeds of the sale of the old custom-house lot, estimated at.....	50,000 00

NEW HAVEN, CONNECTICUT.

The building at New Haven, Connecticut, designed for a custom-house, post office and United States court, was given out by contract. The contractor, having failed to make satisfactory progress with the work, was notified that unless he complied with the stipulations of the contract provided for such cases, the work would be taken from his hands and finished by the United States on his and his sureties account.

This notice producing no favorable result at the end of the period

named in the contract, the superintendent was directed to enter upon the work. It is now progressing by hired labor.

The work has advanced less rapidly than was expected and is raised to the floor of the third story. It was expected to have been covered in this winter, but it is now evident that it will not be accomplished. Nearly all the stones for the remainder of the building are on the ground and will be cut during the winter, so that the work will advance rapidly in the spring and be finished early in the ensuing fall.

Total appropriation.....	\$123,200 00
Amount expended to September 30, 1857.....	95,017 58

Balance available for the completion of the work.....	<u>28,182 42</u>
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BUFFALO, NEW YORK.

The building designed to be used as a custom-house, post office and United States court is rapidly drawing to a close, and it is hoped that it will be completed this year. This building is of the same material as the one at Cleveland, and shows remarkably well.

Congress at its last session, after this building was far advanced, made an additional appropriation for enlarging it by the addition of an L. This addition would be made only in one direction, and the price asked for the required land was deemed extortionate, and nothing has yet been done to carry out the wishes of Congress. The original purchased corner lot, 140 feet by 125 feet, cost \$40,000; the lot offered for the enlargement is not a corner lot, and is 36 feet by 122 feet, and the price asked, \$25,000, being more than double the price per superficial foot than the original corner lot. As this enlargement is designed for the custom-house, and as the business of that office can be more conveniently done near to the harbor, (the present site being nearly in the centre of the city,) and as a suitable lot can be procured for less than half the sum asked for that adjoining the present site, and a building better suited for the purpose can be put up for less money, I respectfully suggest the propriety of requesting Congress to authorize the change.

Total amount of appropriation.....	\$290,800 00
Amount expended to September 30, 1857.....	139,737 11

Balance available for the completion of the work.....	<u>151,062 89</u>
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OSWEGO, NEW YORK.

The building designed for a custom-house and post office at Oswego, New York, is raised to the height to receive the roof, which it is hoped will be put on before cold weather sets in, so that the finish of the interior may go on this winter. The building is of cut stone, from the same quarries as that at Buffalo, and looks well. It is expected that it will be entirely finished by spring.

Total amount of appropriation.....	\$113,800 00
Amount expended to September 30, 1857.....	85,526 87

Balance available for the completion of the work.....	<u>28,273 13</u>
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OGDENSBURGH, NEW YORK.

A site has been selected at Ogdensburgh for a custom-house, post office, and United States court. The title has been examined and found to be good. Jurisdiction has been ceded by the legislature of New York, and it has been exempted from taxation. There now remains nothing to consummate the purchase but the payment of the purchase money.

The season is so far advanced in that climate as to forbid the commencement of the work this fall. The contractor is making preparations for commencing early in the spring.

Total amount of appropriation.....	\$110,000 00
Amount expended to September 30, 1857.....	645 35

Balance available for the completion of the work.....	<u>109,345 65</u>
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PLATTSBURGH, NEW YORK.

The building designed as a custom-house and post office in Plattsburgh was commenced in April of this year. At the end of September it was ready to receive the roof, and will probably be finished before the 1st of January next. It is of brick, entirely fire-proof. From the effects of a flood in a stream that crossed the lot, it was deemed prudent to put in a very large drain to carry this water to the river. The expense of this, and the extra depths to which it was found necessary to sink the trenches to get a permanent foundation, will make the cost of the building slightly exceed the appropriation. The lot will require fencing and grading, and the building furniture. An estimate of these amounts will be found in another place.

Total amount of appropriation.....	\$60,000 00
Amount expended to September 30, 1857.....	34,857 90

Balance available for the completion of the work.....	<u>25,142 10</u>
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NEWARK, NEW JERSEY.

The building at Newark, New Jersey, designed for a post office, custom-house, and United States court, has advanced in a satisfactory manner, and will soon be finished.

The cost of this building will slightly exceed the appropriation, in consequence of alterations made after the contract was entered into by the department, which were thought necessary to the convenience and comfort of the building. Funds will also be required to fence and grade the lot. An appropriation of \$2,500 will be recommended to accomplish these objects.

Total amount of appropriation.....	\$146,800 00
Amount expended to September 30, 1857.....	122,700 16

Balance available for the completion of the work.....	<u>24,099 84</u>
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PERTH AMBOY, NEW JERSEY.

A site on which to erect a building to be used as a custom-house and post office has been purchased, and proposals invited for a contract for putting up the building. The season is too far advanced to do much before its close, but as the building is small, it will probably be completed by next fall.

Total amount of appropriation.....	\$24,000 00
Amount expended to September 30, 1857.....	2,000 00

Balance available for the completion of the work.....	<u>22,000 00</u>
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WILMINGTON, DELAWARE.

An appropriation was made for putting iron shutters and window bars to the building in Wilmington, Delaware, used as a custom-house and post office. Drawings are now being prepared, and bids for the work will be invited as soon as they are completed.

Total amount of appropriations.....	\$41,500 00
Amount expended to September 30, 1857.....	40,358 30

Balance available for completion of shutters and bars.	<u>1,151 70</u>
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GEORGETOWN, D. C.

The building in Georgetown, D. C., designed for a custom-house and post office, is raised to the height of one course above the door sills. All the cut stone door and window frames but four are set. The iron beams for the entrance story are in their places, and the building is now advancing in such a manner as to justify the hope that the roof will be gotten on before the cold weather sets in, so that the inside work can be completed during the winter.

Total amount of appropriation.....	\$60,000 00
Amount expended to September 30, 1857.....	21,642 71

Balance available for the completion of the work.....	<u>38,357 29</u>
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ALEXANDRIA, VIRGINIA.

The building designed to be used as a custom-house, post office, and United States court rooms at Alexandria, Virginia, is raised to the floor of the third story, and is progressing at such a rate as to warrant the expectation that it will be under cover before winter sets in, and may then be finished this season, or early in the spring.

Various causes have retarded the progress of this work beyond the period when it should have been completed. It is now, however, going on satisfactorily.

Total amount of appropriation	\$68,000 00
Amount expended to September 30, 1857.....	28,357 03
Balance available for the completion of the work.....	<u>39,642 97</u>

NORFOLK, VIRGINIA.

The building designed for a custom-house, post office, and United States court room at Norfolk, Virginia, is nearly completed. The brick and granite work is finished. The roof is completed, and the other iron work done, with the exception of the balustrade of the stairs. The plastering and joiner's work are well advanced. The plumber's work is done. With due diligence on the part of the workmen and superintendent the whole may be expected to be completed by the first of January, 1858.

Total amount of appropriation.....	\$197,652 53
Amount expended to September 30, 1857.....	160,534 43
Balance available for the completion of the work.....	<u>37,118 10</u>

PETERSBURG, VIRGINIA.

The building designed for a custom-house and post office at Petersburg, Virginia, has not made satisfactory progress since my last annual report. The delay is attributed to the difficulty of procuring granite as fast as it was required. This season this difficulty has, to some extent, been overcome, and during the latter part of the summer better progress was made. Congress at its last session made an additional appropriation for a third story; but for this the building would now have been nearly or quite ready for the roof. The walls are nearly all raised to the lintels of the second story. There is a considerable amount of granite cut and ready to be set. It is not probable that the building will be covered this winter. If sufficient rough stone can be obtained the stone work can all be cut during the winter, and the work will go up rapidly as soon as the spring opens.

Total amount of appropriations.....	\$103,200 00
Amount expended to September 30, 1857.....	43,023 29
Balance available for the completion of the work.....	<u>60,176 71</u>

RICHMOND, VIRGINIA.

The walls of the building designed for a custom-house, post office, and United States court are raised to the full height. The roof is on the ground and will be put up without loss of time, and the prospect now is that the building will be completed by the middle or end of January next. It is of cut granite and looks well.

Total amount of appropriation	\$250,000 00
Amount expended to September 30, 1857.....	206,211 49
Balance available for the completion of the work.....	<u>43,788 51</u>

WHEELING, VIRGINIA.

The building designed for a custom-house, post office, and United States court has progressed during the season satisfactorily.

The walls are raised to the belt course of the second story, and with favorable weather the building may be nearly or quite ready for the roof before the close of the working season. It is expected that the balance of the stones required will be cut during the winter, and the iron work and carpentry so far finished that the whole may be completed early in the summer of 1858.

Total amount of appropriation.....	\$117,800 00
Amount expended to September 30, 1857.....	77,102 97
Balance available for the completion of the work.....	<u>50,197 03</u>

CHARLESTON, SOUTH CAROLINA.

The new custom-house at Charleston, S. C., has not progressed as rapidly as was expected or could be desired. The chief cause of its retardation is the difficulty of getting marble of suitable quality as rapidly as it is required. The building is very large, and as none but the very best quality of marble is received, it tasks all the quarries furnishing the right description of marble to their utmost capacity to supply it as fast as it could be worked into the building. In quarrying marble for such a building, the blocks taken from the quarry must be used for the part of the building for which they are best suited, without regard to what part of the building it may be. When a block is taken from the quarry suitable for a capital, architrave, window jamb, door jambs, &c., (all difficult stones to get,) it is cut for that purpose, though it may not be required until near the completion of the building. In this way, although the structure is not raised as high as it was hoped it would be at this time, yet a very large amount of the most difficult and expensive part of the marble is on hand, ready to be put up at the proper time. This accumulation of material will enable the superintendent to push the work more and more rapidly as it ascends. The basement story is up, and the main entrance story is raised generally to the height of the pediment heads of the windows, and the marble backed up with bricks. About one-half of the groined arches of the principal story are turned. A portion of most of the columns and pilasters have been set. The superintendent estimates that there will be required for the year ending June 30, 1857, an appropriation of \$100,000. He expects to finish the building by the end of September, 1860.

Total amount of appropriations.....	\$1,703,000 00
Amount expended to September 30, 1857.....	1,246,810 77
Balance available for the completion of the work....	<u>456,189 23</u>

MOBILE, ALABAMA.

The building designed to be used for a custom-house, post office, and United States court rooms is nearly completed. The frame for the iron roof is on, and the galvanized iron was about to be put on. A few of the partition walls are still unfinished, but will soon be completed. All the iron window shutters have been received and a portion of them put on.

The finish of the interior will go on without delay, and the building be completed this fall.

Total amount of appropriation.....	\$360,000 00
Amount expended to September 30, 1857.....	287,102 85
Balance available for the completion of the work.....	<u>72,897 15</u>

PENSACOLA, FLORIDA.

The commencement of the building designed for a custom-house, post office, and court rooms was deferred for nearly two years in consequence of all the offers for the contract being beyond the amount appropriated. The contract was finally given out on the 6th of July, 1857, and the work is far advanced towards completion. The superintendent expects to have the roof on by the 15th of November, and the entire building completed and ready for occupancy by March, 1858.

Total amount of appropriations.....	\$38,500 00
Amount expended to September 30, 1857.....	18,651 67
Balance available for the completion of the work.....	<u>19,848 33</u>

NEW ORLEANS, LOUISIANA.

The progress of the building designed for a custom-house, post office and United States court rooms at New Orleans has not been as rapid as would have been desired owing to the difficulty of procuring the marble and iron as fast as they were required. The building is so far advanced that the apartments designed for the revenue service are occupied and give great satisfaction and increased facilities for the transaction of business. The granite work of the exterior is still kept back until the work of the interior is sufficiently advanced to form a counterpoise. The granite steps of staircases of Nos. 1, 3 and 4 are well advanced. Six hundred and eighteen lineal feet of tubular girders have been set therein, and about one thousand lineal feet of 36-inch manufactured beams.

The beams in the third story corridors are set and about two thirds of thesegmental arches are turned. Six heavy iron doors in first and second stories are hung. The marble walls in the collector's room have kept pace with the receipt of materials, and are generally brought up to the level of the consols and cornice pieces of the upper tier of windows.

The brick work has been confined to the segmental arches of floor and to backing of marble.

The building still continues to settle, but with a diminished ratio, as the accompanying table shows. Whether this decreased ratio (as compared with former years, when more weight was added in a given time than has been added this year,) is due to the less weight added, or to the fact that it has reached firm ground, cannot be ascertained with accuracy.

Maximum settlement since December 6, 1851.....	19	$\frac{339}{1000}$	inches
Minimum " " " " " "	11	$\frac{19}{100}$	"
Mean " " " " " "	15	$\frac{67}{100}$	"
Maximum " during year ending September, 1857,	2	$\frac{17}{100}$	"
Minimum " " " " " "		$\frac{15}{100}$	"
Mean " " " " " "	1	$\frac{11}{100}$	"

The superintendent estimates the amount required to carry on the work during the year ending June 30, 1859, at \$350,000, and the amount required to complete the work \$1,454,634. This added to the amount of former appropriations make the estimated cost of the whole work, when finished, \$3,228,039.

Total amount of appropriation.....	\$2,675,258	00
Amount expended to September 30, 1857..	2,217,986	98

Balance available for the completion of the work...	475,271	02
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GALVESTON, TEXAS.

The contractors for the building at Galveston, Texas, designed for a custom-house, post office, and United States courts, at the last accounts, had done nothing towards beginning the work beyond the collection of materials, nor is it probable that any active operations on the ground will be begun until the sickly season is over, as it would be unsafe for unacclimated persons to go there earlier. As the winter in that climate is favorable for work, it is expected that the work will be vigorously pushed until next summer, and perhaps be finished before the return of the next sickly season.

Total amount of appropriation.....	\$116,000	00
Amount expended to September 30, 1857.....	15,182	68

Balance available for the completion of the work....	100,817	32
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ST. LOUIS, MISSOURI.

The building designed for a custom-house, post office, and United States court rooms, at St. Louis, Missouri, has been raised to the upper member of the cornice, a portion of which is set; the brick backing is finished to the same height; the columns of the portico, with their bases, pedestals, and carved capitals, are up; as also are the pilasters and their capitals. The entire stone work is nearly completed, and it is hoped that the roof may be got on before the winter sets in. A portion of the segmental arches are turned. If the roof

is completed before cold weather, the inside work may be prosecuted during the winter, and completed early in 1858.

Total amount of appropriation.....	\$353,300 00
Amount expended to September 30, 1857.....	267,859 00
Balance available for the completion of the work.....	<u>85,441 00</u>

LOUISVILLE, KENTUCKY.

The building designed for a custom-house, post office, and United States court, at Louisville, Kentucky, has progressed during the past year in a more satisfactory manner than during the preceding season. The cut and rough stone work and brick work are completed. The iron work is very nearly completed. The plasterers' and carpenters' work are well advanced, as are also painters' and plumbers'. There is no reason why the whole should not be finished by the first of January next. This is a large and fine looking building of cut stone, and strictly fire-proof.

Total amount of appropriation.....	\$258,745 00
Amount expended to September 30, 1857.....	223,585 23
Balance available for the completion of the work....	<u>35,159 77</u>

KNOXVILLE, TENNESSEE

Offers of a suitable site for the building designed for a custom-house, post office, and United States court, were solicited soon after the appropriation for that object was made. Proposals were received and a lot selected, but the title proved defective, and the lot was rejected. Proposals have again been received, but no selection has yet been made.

A selection will be made and plans prepared this winter, and contracts made in time to commence work in the spring.

Total amount of appropriation.....	\$96,800 00
Amount expended to September 30, 1857.....	166 31
Balance available for the completion of the work	<u>96,633 69</u>

NASHVILLE, TENNESSEE.

A site has been selected for the building in Nashville, Tennessee, designed for a custom-house, post office, and United States courts.

Plans will be prepared and contracts made for the building during the winter, and work commenced in the spring.

Total amount of appropriation.

Amount expended to September 30, 1857.

Balance available for the completion of the work.

CINCINNATI, OHIO.

The building designed for a custom-house, post office, and United States court rooms, at Cincinnati, Ohio, has been completed since my

last annual report, and is now finished and occupied by the several officers for whom it was intended. It is a beautiful cut stone building, and well calculated for the accommodation of the business for which it was intended. The total cost was \$291,130 83.

Total amount of appropriation.....	\$292,083 90
Amount expended to September 30, 1857.....	291,130 83

Balance available for the completion of the work	953 07
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CLEVELAND, OHIO.

The building erecting at Cleveland, Ohio, for a custom-house, post office, and United States court rooms, has advanced rapidly; the walls are up one course above the arches of the second story windows. A large amount of cut and uneven stone is on hand. After the masonry is discontinued on account of cold weather, the stone required for the remainder of the building will be cut, so that the building can be completed early next season. This is a cut stone building. The stones are a light buff colored sandstone, found in the neighborhood of Cleveland, and show exceedingly well in the building.

Total amount of appropriation	\$159,800 00
Amount expended to September 30, 1857.....	76,532 35

Balance available for completion of the work.....	83,267 65
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SANDUSKY, OHIO.

The building designed for a custom-house and post office is nearly finished, and will undoubtedly be completed by the 1st of December. The building is of sandstone neatly cut, and shows remarkably well.

Total amount of appropriation.....	\$76,450 00
Amount expended to September 30, 1857	61,309 49

Balance available for the completion of the work	15,140 51
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TOLEDO, OHIO.

The building designed for a custom-house and post office, at Toledo, Ohio, is rapidly drawing to a conclusion, and will probably be completed and turned over to its future occupants before the 1st of January. This building is of cut stone of a very handsome character and looks well.

Total amount of appropriations.....	\$77,450 00
Amount expended to September 30, 1857.....	56,668 02

Balance available for the completion of the work.....	20,781 98
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The balance in hand will be more than sufficient to complete the building.

DETROIT, MICHIGAN.

The building designed for a custom-house, post office, and United States court rooms, was given out by contract. Previous to its commencement Congress appropriated \$30,000, and ten per cent. for contingencies for enlarging the building. The terms of the contract provide that, in case of an addition or omission of any items in the building, the value of such addition or omission shall be estimated by the superintendent pro rata with prices in the original contract for similar articles, and added to or deducted from the contract price, as the case may be. When this building was enlarged, the cost of the increased size was estimated in this manner: The contractor refused to go on with the work for this price, and being notified, as provided in the contract, failed to fulfil the conditions of the notice within the time specified, and the work was, in conformity with the provision made and provided for such case, taken into the hands of the superintendent, and is being executed by days' work. The excavations have been made and the foundations are commenced. A large amount of stone is being collected, and will be cut during the winter. If the remainder of the fall should prove favorable for out door work, the whole of the cellar wall should be finished.

Total amount of appropriation.....	\$153,800 00
Amount expended to September 30, 1857	59,995 57
Balance available for the completion of the work.....	<u>93,804 43</u>

CAIRO, ILLINOIS.

A site has been tendered to the United States by the Illinois Central Railroad Company, gratis, for the custom-house and post office at Cairo, Illinois. As no examination has yet been made of the site offered to ascertain whether it is suitable, nothing has been done towards commencing, nor can anything be done until the legislature of Illinois cedes jurisdiction. The next legislature of Illinois convenes in January, 1859.

Total amount of appropriation	\$50,000
Amount expended to September 30, 1857.....	.....
Balance available for the completion of the work.....	<u>50,000</u>

CHICAGO, ILLINOIS.

The first appropriation for the location of a suitable site and for the erection of a building to accommodate the custom-house, post office, and United States court rooms, at Chicago, was made in 1854, and a building supposed to be large enough to accommodate the business of these offices was designed, and a contract for its erection executed. Owing to some delay in the purchase of the site and getting finished the next year, the business of the post office had so far increased as

to render the place too small. Congress made an additional appropriation, and ordered the plan to be enlarged, which was done.

The ensuing Congress again ordered an enlargement, and appropriated the required amount.

The building was then commenced. The excavation of the cellar is completed, the concrete laid, and part of the foundation wall laid.

The second enlargement rendered the purchase of additional land necessary, which has been conditionally done. The part of the building extending over this last purchase cannot be carried forward until the legislature of Illinois shall cede jurisdiction—the jurisdiction over the first lot purchased extending only to its limits. To expedite the work, I respectfully recommend that Congress be requested to suspend the operations of the law of September 11, 1841, upon the city giving bonds that the jurisdiction will be ceded, as was done last year in the case of Dubuque, Iowa. The contractors have a large amount of material on hand, and will cut much of the stone this winter. From their energy and acquaintance with their business, there is reason to expect that the work will progress rapidly next season.

Total amount of appropriation.....	\$414,900 00
Amount expended to September 30, 1857.....	66,526 71

Balance available for the completion of the work.....	348,373 29
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GALENA, ILLINOIS.

The building for the use of the custom-house and post office, at Galena, Illinois, was commenced early in the summer. In sinking the cellar, the soil, which on the surface was solid, proved to be a deposit of soft mud, and rendered piling indispensable to secure the building from cracking. This considerably increased the expense and causes loss of time.

The same difficulty as in the hospital at this place was encountered in getting suitable stone, which had to be brought from Nauvoo. The piles have been driven, and a platform constructed on them; the sub-foundation wall commenced and carried up some three and a half feet in height of the west wall of the basement, and from eight to ten feet at the sides; 120 feet of the drains have been constructed; 2,000 feet of block stone from Nauvoo received; 25,000 common brick delivered on the ground, and a large portion of the door and window frames and sashes have been prepared. The utmost that can be expected to be accomplished this season will be the completion of the cellar walls. During the winter the stone on hand may be cut, and the work begun in the spring with more energy. In consequence of the piling for foundation and extra cost of stone, a further appropriation will be necessary to complete the work.

Total amount of appropriation.....	\$71,500 00
Amount expended to September 30, 1857.....	23,251 79

Balance available for the completion of the work.....	48,248 21
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DUBUQUE, IOWA.

When the excavations were made for commencing the building designed for a custom-house, post office, and United States court room, at Dubuque, a deep quicksand was encountered, which rendered it necessary to sink the foundations considerably deeper than was provided in the plans and contract, and materially increasing the cost of the structure, and at the same time seriously retarding the work.

The contract calls for the use of suitable stone "from the vicinity." A careful inspection of the stone found in the neighborhood has proved it to be entirely unsuited for such a building, and the nearest stone that would answer were at Nauvoo. The additional expense of bringing this material from so great a distance will be considerable, and, as Nauvoo cannot be considered "in the vicinity of Dubuque," should be borne by the United States. The loss of time in hunting up a suitable quarry, and the extra depth of the foundation, will make the amount done this season inconsiderable.

The excavations are complete and a portion of the foundations in, and it is probable the cellar walls will be completed this fall.

Total amount of appropriation.....	\$138,800 00
Amount expended to September 30, 1857.....	44,995 57
Balance available for the completion of the work.....	93,804 43

MILWAUKIE, WISCONSIN.

The building at Milwaukie, designed for a custom-house, post office and United States court rooms, has advanced satisfactorily. The walls are raised to their full height, and the form of the roof on. The roof will soon be completed, and the work on the interior will be finished this season.

This building is of Athens marble, a beautiful stone, of stone or cream color, and has a very imposing effect.

Total amount of appropriation	\$142,000 00
Amount expended to September 30, 1857.....	92,093 46
Balance available for the completion of the work.....	49,906 54

ASTORIA, OREGON TERRITORY.

There is an appropriation of \$40,000 for the erection of a custom-house at Astoria, Oregon Territory. Nothing has been done towards the commencement of this building beyond preparing the plans and getting the site. The site was procured by exchanging land belonging to the United States for the lot in question. The reason for not commencing this building was the receipt of information that little or no revenue was, or ever could be, expected to be, received at this point—some

other port in the neighborhood having diverted foreign trade entirely from Astoria.

Total amount of appropriation.....	\$40,000 00
Amount expended to September 30, 1857.....	.....
Balance available for the completion of the work.....	<u>40,000 00</u>

POST OFFICES AND UNITED STATES COURTS.

RUTLAND, VERMONT.

The building at Rutland, Vermont, designed for a United States court-house and post office, was commenced late in the season, and but little could be done beyond excavating the cellar, laying up the cellar wall, and collecting materials. The work will be resumed early in the season, and, as the building is not a large one, can easily be finished before winter.

Total amount of appropriation.....	\$72,900 00
Amount expended to September 30, 1857.....	5,246 64
Balance available for the completion of the work	<u>67,653 36</u>

WINDSOR, VERMONT.

The building being erected for a post office and United States court room, at Windsor, was commenced late in the past season. The cellar is excavated, the cellar walls and partition walls up to the level for the course of cut stone, which course is laid. This building can easily be finished next season.

Total amount of appropriation	\$76,000 00
Amount expended to September 30, 1857	5,710 48
Balance available for the completion of the work.....	<u>70,289 52</u>

BOSTON, MASSACHUSETTS.

An appropriation was made of \$100,000 for a United States circuit and district court, and the Secretary of the Treasury was directed to purchase a suitable lot and erect thereon a fire-proof building sufficient for the accommodation of these courts. Under your directions I examined the various lots offered as eligible for this purpose, and found several admirably adapted to this object, but the prices at which they were held would take so much of the appropriation that the remainder would be wholly insufficient to erect the building.

Total amount of appropriation	\$100,000 00
Amount expended to September 30, 1857.....	.....
Balance available for the completion of the work.....	<u>100,000 00</u>

BALTIMORE, MARYLAND.

The building known as the "Baltimore Exchange" was purchased to be used for a post office and for enlarging the custom-house, which is under the same roof. Coupled with the purchase was an agreement on the part of the president of the Exchange Company to make certain specified changes and repairs. These changes and repairs are about to be commenced, and will, in all probability, be completed before spring.

Total amount of appropriation	\$300,000 00
Amount expended to September 30, 1857.....	207,202 00

Balance available for the completion of the work.....	<u>92,798 00</u>
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An appropriation was made by the same Congress to purchase a suitable site, and to erect thereon a fire-proof building, for a United States court, at Baltimore. Several lots have been offered, but as yet no selection has been made.

Total amount of appropriation.....	\$200,000 00
Amount expended to September 30, 1857.....	12 00

Balance available for the completion of the work.....	<u>199,988 00</u>
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COLUMBIA, SOUTH CAROLINA.

Nothing has, as yet, been done towards the commencement of the building designed as a post office and United States court rooms at Columbia, South Carolina. An application will be made to the present legislature of South Carolina for the cession of jurisdiction and exemption from taxation of a lot to be selected as a site for the building.

Total amount of appropriation.....	\$50,000 00
Amount expended to September 30, 1857.....	20 00

Balance available for the completion of the work.....	<u>49,980 00</u>
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RALEIGH, NORTH CAROLINA.

Offers have been received of lots for a suitable site for the building designed for a post office and United States court rooms at Raleigh, North Carolina, but no selection has yet been made.

Total amount of appropriation.....	\$50,000 00
Amount expended to September 30, 1857.....	20 00

Balance available for the completion of the work.....	<u>49,980 00</u>
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KEY WEST, FLORIDA.

A site has been selected for a post office and United States court rooms in Key West, Florida, and preparations for commencing the work will be made at an early day.

Total amount of appropriation.....	\$44,000 00
Amount expended to September 30, 1857.....	3,041 74
Balance available for the completion of the work.....	<u>40,958 26</u>

TALLAHASSEE, FLORIDA.

No steps have yet been taken towards commencing the building at Tallahassee designed for a post office and United States court rooms.

Total amount of appropriation.....	\$50,000 00
Amount expended to September 30, 1857.....	20 00
Balance available for the completion of the work.....	<u>49,980 00</u>

MEMPHIS, TENNESSEE.

Proposals have been received for lots in Memphis from which to select a site for the building designed to be used for a post office and United States court. The sum of \$50,000 was appropriated for the purchase of a site and the erection of the building. This is wholly inadequate; one of the sites offered, alone, exceeds the appropriation \$25,000, and all of them are so near the amount appropriated as to leave a balance entirely too small to erect a suitable building. I would respectfully suggest that, as there are no United States courts held at Memphis, if Congress see fit to increase the amount sufficiently to purchase a site and erect the building, that they be requested to allow the rooms designed for the court to be appropriated to the use of a custom-house.

Total amount of appropriation.....	\$50,000 00
Amount expended to September 30, 1857.....	20 00
Balance available for the completion of the work.....	<u>49,980 00</u>

SPRINGFIELD, ILLINOIS.

A site for a building designed to be used for a post office and United States court rooms was selected by the late Secretary of the Treasury. An act was passed by the legislature of Illinois ceding jurisdiction over the same and exempting it from taxation. The title has been certified as valid by the Attorney General. Nothing now remains to consummate the purchase but the payment of the purchase money.

The season is too far advanced to make contracts for the work with

any probability of beginning operations before spring. Contracts can be made this winter in time to enable the contractors to begin early in the spring, if the proposed enlarged work is authorized.

At the instance of members of Congress from Illinois, at the last session, the late Secretary of the Treasury directed plans to be prepared of a size requiring an additional appropriation, and proposals for construction were received, and the bids opened and examined, but the necessary appropriation was not made by Congress. If no further appropriation is made for the purpose, new plans will have to be prepared of a smaller sized building; but it is represented that such smaller size would be insufficient for post office uses.

Total amount of appropriation.....	\$61,000 00
Amount expended to September 30, 1857.....	7,035 43
Balance available for the completion of the work.....	<u>53,964 57</u>

INDIANAPOLIS, INDIANA

The contract for erecting a building at Indianapolis, to be used as a post office and United States court rooms, has been given out and the work begun. But little more will be done this fall than getting the cellar walls up, putting down a drain, and collecting materials. The cutting of the stones for the walls, windows, and door jambs, &c., will proceed during the winter.

Total amount of appropriation.....	\$123,700 00
Amount expended to September 30, 1857.....	18,348 01
Balance available for the completion of the work.....	<u>105,351 99</u>

MADISON, WISCONSIN.

The site has not been selected for the post office and United States court rooms at Madison, Wisconsin. No steps can be taken towards the erection of this building until the legislature shall have ceded jurisdiction and exempted the premises from taxation.

Total amount of appropriation.....	\$50,000 00
Amount expended to September 30, 1857.....	
Balance available for the completion of the work.....	<u>50,000 00</u>

MARINE HOSPITALS.

PORTLAND, MAINE.

The marine hospital at Portland, Maine, is finished. An appropriation was made by the last Congress for fencing and grading the

site, building a barn and pest house. These works have been commenced, and will be completed this season. The building is now ready for occupancy, with the exception of the furniture. This cannot be procured until Congress shall appropriate a sum sufficient for that object, an estimate of which will be prepared and submitted.

Total amount of appropriation.....	\$112,000 00
Amount expended to September 30, 1857.....	98,314 58
Balance available for the completion of the work.....	<u>13,685 42</u>

BURLINGTON, VERMONT.

The marine hospital at Burlington, Vermont, was commenced last spring. On the 30th of September it was ready for the roof, and will, it is hoped, be covered in and finished this winter. It will require an appropriation to meet the expense of fencing and grading and furnishing, an estimate of which will be appended.

Total amount of appropriation.....	\$40,200 00
Amount expended to September 30, 1857.....	25,845 37
Balance available for the completion of the work.....	<u>14,354 63</u>

CHELSEA, MASSACHUSETTS.

The new marine hospital at Chelsea, Massachusetts, is so far completed that it would be ready for occupancy this winter if it could be furnished. The grounds are without a proper fence, and it will require to be graded. There will also be required, before the building can be occupied, cooking apparatus, steam pumps, cisterns, coal bins, bells, speaking tubes, gas fixtures, window blinds and shades, furniture, and out buildings, embracing stables, corn house, carriage house, pigsties, privies, hen house, hay loft, carpenter's shop, coffin room, dissecting room, dead house, together with other necessary offices. The superintendent estimates the cost of these at \$34,881 74.

Total amount of appropriation.....	\$215,000 00
Amount expended to September 30, 1857.....	197,301 70
Balance available for the completion of the work.....	<u>17,698 30</u>

WILMINGTON, NORTH CAROLINA.

An appropriation of \$40,000, for the erection of a marine hospital at Wilmington, North Carolina, was made in 1855. The purchase of a site was deferred nearly two years, until the meeting of the legislature and the cession of jurisdiction. As soon as the necessary legislation was had, proposals for erecting the building were invited, and the contract given out.

The work is expected to be commenced this fall, and, as the winters

in that climate do not interfere with the prosecution of work, will probably be completed early next summer.

Total amount of appropriation.....	\$50,500 00
Amount expended to September 30, 1857.....	7,050 71

Balance available for the completion of the work.....	43,449 29
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MOBILE, ALABAMA.

An appropriation of \$5,400 was made by the last Congress for enclosing, grading, and draining an addition, recently purchased, to the marine hospital grounds at Mobile. This work will be put in hand and completed during the coming fall and winter.

Total amount of appropriation.....	\$54,140 00
Amount expended to September 30, 1857.....	48,740 00

Balance available for the completion of the work	5,400 00
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ST. MARKS, FLORIDA.

The building designed for a marine hospital at St. Marks, Florida, was commenced during the present summer. The position of this hospital is such, on the flat lands bordering the Gulf of Mexico, as to expose it to the violence of gales during the autumn. The site selected is in the old Spanish fort, by which it is to a great extent protected from the waves.

Additional protection is sought to be obtained by making the foundation wall sufficiently thick to resist the action of the waves, and rising high enough to secure the lower story from being flooded with water. This foundation is completed; it is built of cut stone from the ruins of the old bomb-proof. As most of the other materials are drawn from the north, the work was stopped until vessels could safely venture into that channel in the fall. A large portion of these materials will be shipped by the end of November, and the building will then be rapidly urged forward, and can be completed in a few months.

Total amount of appropriation.....	\$22,000 00
Amount expended to September 30, 1857.....	2,337 72

Balance available for the completion of the work.....	19,662 28
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PENSACOLA, FLORIDA.

The marine hospital at Pensacola has not yet been commenced. The city authorities object to the building being located within the limits of the town, and no suitable site has yet been found beyond the bounds of the place.

There is now a prospect that the city authorities will withdraw

their objections, when the building will be commenced on a lot belonging to the United States and an adjoining one purchased for the purpose.

Total amount of appropriation.....	\$22,000 00
Amount expended to September 30, 1857.....	1,036 86
Balance available for the completion of the work.....	<u>20,963 14</u>

NEW ORLEANS, LOUISIANA.

The building designed for the accommodation of sick and disabled sailors at the port of New Orleans has been prosecuted with vigor during the past season. The walls, roof, beams, girders, window and door dressing, are all of iron. The spaces between the upright iron posts that form the framework of the building are to be filled with some non-conducting substance, thus removing the most serious objections to a house entirely, or in a great part, iron. The foundation of the building is completed, and a large quantity of the iron has been delivered on the ground. Having been fitted at the foundry, it can be rapidly put up. Before commencing the foundation, experiments were made to test the sufficiency of the soil to sustain the building. It was found that the soil was so compressible that piling would be necessary for the whole building, and a foundation of piles has accordingly been made, which, it is believed, will secure it from all liability to settle or crack. This has been an expensive job, and will cause the rest of the building to overrun the appropriation. From the rapidity with which iron buildings may be put together, there is good reason to think that the contractors will be able to complete the building before the time specified in their contract, viz: July 1, 1859.

Total amount of appropriation.....	\$436,459 20
Amount expended to September 30, 1857.....	90,519 31
Balance available for the completion of the work...	<u>349,939 89</u>

ST. LOUIS, MISSOURI.

The marine hospital at St. Louis is finished and occupied. An appropriation was made by Congress, since its completion, for fencing, grading, and draining the lot. The fencing and grading cannot be commenced until the city shall have established its grades. A sewer for draining has been ordered to be commenced, and will, it is presumed, be completed this fall.

Total amount of appropriation.....	\$118,574 00
Amount expended to September 30, 1857.....	.....
Balance available for the completion of the work...	<u>.....</u>

PADUCAH, KENTUCKY.

An appropriation was made by the last Congress for fencing, grading, and repairing the marine hospital at Paducah, Kentucky. Estimates of the cost have been made, and the work will go on this winter.

Total amount of appropriation.....	\$61,625 00
Amount expended to September 30, 1857.....	52,515 62

Balance available for the completion of the work.....	9,109 38
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CINCINNATI, OHIO.

The work on the marine hospital at Cincinnati, Ohio, was commenced as soon after the appropriation was made as practicable.

Upon sinking the foundation quicksand was encountered, although the site is on the side of a high hill, where the work in many places comes to the surface. As the foundation had to be sunk below this sand, orders were accordingly given and the trenches were excavated to an average depth of thirty feet below the line originally designed for the foundation. This increased depth and the difficulty of excavating quicksand, will cause the building to exceed the appropriation, and the amount required to meet this unexpected work will be included in the annual estimate. The foundations are now well advanced, and it is hoped that the walls of the cellar will be nearly or quite completed this fall.

Total amount of appropriation.....	\$136,000 00
Amount expended to September 30, 1857.....	85,123 06

Balance available for the completion of the work.....	50,876 94
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EVANSVILLE, INDIANA.

The marine hospital at Evansville, Indiana, is finished. An appropriation was made by the last Congress for fencing and grading, and for erecting the necessary out-buildings. Estimates have been procured of the cost and this work will go on without delay.

Total amount of appropriation.....	\$58,000 0
Amount expended to September 30, 1857.....	47,661 85

Balance available for the completion of the work.....	10,338 15
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DETROIT, MICHIGAN.

The marine hospital at Detroit is finished, except some immaterial parts, such as finishing handrails of stairs, painting and bronzing staircase, finishing outside front steps, fitting up fire place in laundry, redressing exterior stone work, adding floors, and varnishing the ex-

terior graining. The building will probably be ready, except the furniture, for occupancy in the course of a month.

Total amount of appropriation	\$105,500 00
Amount expended to September 30, 1857.....	83,627 74
Balance available for the completion of the work.....	<u>21,872 26</u>

GALENA, ILLINOIS.

The building intended for a marine hospital at Galena, Illinois, has not advanced as rapidly as was expected or desired. The causes which have retarded its progress, principally, are the same difficulty in procuring suitable stone as was experienced at the neighboring city of Dubuque, as the stone had ultimately to be brought from Nauvoo; and the great difficulty in procuring suitable bricks. The excavations of the cellar and cisterns had to be made through rotten rock, instead of stone, as it was supposed. These difficulties have been overcome; the sub-foundation walls are all laid, the main drain constructed, small cistern, containing 10,000 gallons, built and covered; excavation of large cistern made, underpinning stone cut and ready to be set, door and window frames, sashes and doors, and a portion of the inside mouldings, are finished. It is hoped that the walls of the cellar and large cistern may be completed this season.

Total amount of appropriation.....	\$40,000 00
Amount expended to September 30, 1857.....	12,440 31
Balance available for the completion of the work.....	<u>27,559 69</u>

BURLINGTON, IOWA.

The marine hospital at Burlington, Iowa, has advanced satisfactorily, and will be completed this season, and turned over to the surveyor of the port for occupancy. The cost of the building will slightly exceed the appropriation, and there will also be required a small appropriation for fencing and grading the lot, and for furniture.

Total amount of appropriation.....	\$21,000 00
Amount expended to September 30, 1857.....	16,569 99
Balance available for the completion of the work.....	<u>4,430 01</u>

MISCELLANEOUS WORKS.

NEW ORLEANS BRANCH MINT.

The work on the repairs of the branch mint has advanced slowly, on account of the delay in plans of iron roof, and in the receipt of materials, most of which are drawn from the north. It is now advancing rapidly, and the superintendent expects confidently to complete the entire repairs of the building by May next. When finished the building will be strictly fire-proof.

Total amount of appropriation.....	\$591,514 05
Amount expended to September 30, 1857	513,251 14
Balance available for the completion of the work.....	<u>78,262 91</u>

PAS A L'OUTRE, LOUISIANA.

An appropriation of \$12,000 was made for erecting a boarding station at Pas à l'Outre, at the mouth of the Mississippi, Louisiana. The work was contracted, and the building is now completed and turned over to the collector at New Orleans for occupation.

Total amount of appropriation.....	\$12,000 00
Amount expended.....	<u>11,952 54</u>
Balance remaining in the treasury.....	<u>47 46</u>

TREASURY EXTENSION.

Since the date of my last annual report the excavation for the cellar and foundations of the west front and the west end of the north wing have been completed, and the concrete foundations for the west front, and for the area walls of that front, and the west end of the north wing, have been put in. In all cases the foundations were ready for receiving the walls as fast as the stone were ready to be laid, and as soon as the weather would allow building operations to commence. To effect this, and also to enclose and secure as much of the south wing as possible, the work was prosecuted during the winter by taking advantage of every favorable day, and protecting the fresh-laid concrete and other masonry from the injurious action of the frost; and notwithstanding the unusual severity of the weather and the wetness of the spring, with so much success, that subsequent examinations have shown that the quality of the work was in all cases good, and in many quite superior. By this course the foundations were prepared on the opening of the spring, and those parts of the south wing that were unfinished and exposed completed and secured.

The cellar walls and area walls of the west front were commenced

on the opening of the season, and have been carried on as fast as the stone for the first course for the main walls could be furnished. These could not be supplied as rapidly as could be wished, from the fact that all are required to be headers to reach entirely through the wall, and of nearly uniform size, which made it impossible for the quarry men to furnish the stone as fast as ordered. The cellar walls for the south part of the west front, and the middle and east portion of the centre and north part of the west front, have been completed, and the arches turned for the floor of the basement. The area walls of the west front and the west end of the north wing are also completed.

In the south wing (in which the ashlar of the basement was completed to the belt course, as stated in my last report, and the brick backing carried to the height for receiving the iron beams) the iron beams have been laid, the arches turned for the floors of the entrance story, and the granite stairways to that story completed. The granite columns for the south portico and the heavy granite caps and lintels for the doorways of the basement under the porticoes have also been laid, and the arches turned for the floor of the portico. All the arches are now covered with asphaltum, which has permitted the walls of the rooms in the basement to be plastered. The iron door and window frames have been set and fitted in the cellar and basement, and the window sash glazed and put in their places, so that the rooms of the basement will be completed during the winter. The iron columns, antæa, and architraves, for the entrance story have been delivered, and enough of them set in their places to allow the ashlar and brick work of the range of rooms on the east side of that story to be covered with the brick arches and enclosed. These rooms are now occupied as offices for draughtsmen, clerks, &c.

The heavy granite antæa for the east end of the south wing have been successfully raised and set in their places without accident, and the balance for that wing are being delivered and set as fast as the nature of the work will admit, so that it may be safely assumed that all those required on the east part and portico of the south wing will be set in their places, and the windows, and fillings between them, completed by the middle of December, if the weather will permit.

The cast-iron columns and antæa for the basement of the west front have been delivered, and the necessary wrought-iron beams for the south wing.

A large supply of cut granite for the basement of the west front and for the upper stories of the south wing is on hand, as also rough stone for cellar walls, with sufficient brick, sand, and cement, for the remainder of the season, and for two or three months in the spring.

For the operations of the current year it would seem to be advisable for the proper protection of the work done, and to afford the necessary accommodations for the public offices, that the work on the south wing should be pushed forward vigorously so that it may be completed as to its walls and roof before the winter of 1858 and 1859, and that the work on the west front be steadily prosecuted at the same time to complete the cellars and basement story.

The work for delivering the stone for the rest of the building should

not cease in the meantime, but sufficient quantity should be delivered on the ground to keep the work in a steady course of progress. To do this to the best advantage to the government will require an additional appropriation for the next fiscal year of \$375,000.

Total amount of appropriations.....	\$1,200,000 00
Amount expended to September 30, 1857.....	579,047 26
Balance available for the continuation.....	<u>620,952 74</u>

LIGHTING AND VENTILATING THE TREASURY.

The work on lighting and ventilating the Treasury building since the 30th September, 1856, has been prosecuted mainly in the winter in excavating the trenches for the draining and ventilating arches under the rooms and passages in the basement, and in building and completing the arches, paved floors for the main and cross halls, the western ranges of rooms in the main front building, and the two ranges of rooms in the back wing.

The effect intended appears to have been produced, and the rooms and halls of the whole basement are reported as pure and dry. The water tanks, and arrangements for supply of water for the necessary conveniences in the building, have been completed and improved.

Total amount of appropriation.....	\$39,640 00
Amount expended to September 30, 1857	24,467 31
Balance available	<u>15,172 69</u>

Additional appropriations are immediately necessary to furnish the buildings, and to fence and grade the grounds, at the following places, viz :

At the New Orleans marine hospital.....	\$6,000
Portland, Maine, marine hospital.....	8,000
Burlington, Iowa, marine hospital.....	3,000
Plattsburg, New York, custom-house	6,000
Buffalo, New York, custom-house.....	7,500
Cincinnati, Ohio, custom-house	1,500
Burlington, Vermont, custom-house	1,500
Ellsworth, Maine, custom-house	3,500
Norfolk, Virginia, custom-house.....	2,500
Newark, New Jersey, custom-house.....	2,500

There will be required for the fiscal year ending June 30, 1859:

For the continuation of the Treasury extension.....	\$400,000
For the continuation of the New Orleans custom-house.....	350,000
For the continuation of the Charleston custom-house.....	100,000
For the annual repairs of custom-houses.....	15,000
For the annual repairs of marine hospitals.....	15,000

Owing to an increase of cost, from causes which could not possibly be foreseen, additional appropriations will be required to complete the public buildings at the following places, viz :

For the marine hospital at Cincinnati, Ohio, owing to the necessary increased depth of foundations for <i>thirty feet in quicksand</i>	\$48,500
For the marine hospital at New Orleans, in consequence of the increased cost of the foundations.....	54,000
For the custom-house at Galena, Illinois, from the necessity for piling foundations and increased cost of suitable stone.....	10,000
For the custom-house at New Haven, Connecticut, in consequence of the default of the contractors.....	20,000

Appended to this report will be found six tables exhibiting, in tabulated form, various details of the business of this office, viz:

Table I. List of custom-houses and marine hospitals built or purchased prior to 1850.

Table II. List of custom-houses, court-houses, post offices, marine hospitals, and miscellaneous works, constructed since 1850, together with those now in course of construction, and those for which appropriations have been made, but the work not yet commenced.

Table III. List of public works asked for by members of Congress, for which no appropriations have been made, and their estimated or probable cost.

Table IV shows the amount disbursed in each year since 1807 for the various public works under the Treasury Department.

Table V gives the names of the local superintendents and disbursing agents for all the works now constructing, with their rates of compensation.

Table VI shows the location and nature of each work purchased, constructed, or constructing; the total appropriations for each; date of purchase and cost of sites; amount expended, amount available, and amount required for completion of each; date and amount of each contract, time of completion, and total cost.

All of which is respectfully submitted.

I have the honor to be, very respectfully, your obedient servant,

A. H. BOWMAN,

Engineer in charge, Treasury Department.

Hon. HOWELL COBB,

Secretary of the Treasury.

No. 12—Continued.

TABLE I.

List of custom-houses and marine hospitals purchased or built prior to 1850, with date of purchase or completion, and cost of purchase or construction.

Location.	Uses of buildings	How acquired.	Date.	Cost.
Castine, Maine.....	Custom-house.	Purchased..	May 26, 1849	\$1,950 00
Eastport, Maine.....	do.....	do.....	July 3, 1847	32,509 60
Kennebunk, Maine.....	do.....	do.....	Nov. 19, 1832	1,675 00
Portland, Maine.....	do.....	do.....	July 5, 1849	150,400 00
Wiscasset, Maine.....	do.....	do.....	Nov. 3, 1848	2,200 00
Portsmouth, N. H.....	do.....	do.....	Aug. 21, 1817	8,000 00
Salem, Mass.....	do.....	do.....	June 23, 1818	19,271 77
New Bedford, Mass.....	do.....	do.....	April 13, 1833	31,740 00
Newburyport, Mass.....	do.....	do.....	Aug. 9, 1833	23,188 40
Boston, Mass.....	do.....	do.....	Aug. 29, 1837	1,101,110 00
Providence, R. I.....	do.....	do.....	Nov. 26, 1817	13,395 00
Newport, R. I.....	do.....	do.....	Sept. 16, 1828	10,000 00
New Haven, Conn.....	do.....	do.....	Jan. 2, 1818	8,381 88
Middletown, Conn.....	do.....	do.....	Feb. 8, 1833	15,676 64
New London, Conn.....	do.....	do.....	Feb. 18, 1833	20,337 37
New York city, N. Y.....	do.....	do.....	Dec. 2, 1816	928,312 90
Philadelphia, Pa.....	do.....	do.....	Aug. 27, 1844	256,987 82
Erie, Pa.....	do.....	do.....	July 2, 1849	29,000 00
Baltimore, Md.....	do.....	do.....	June 10, 1833	341,397 00
Alexandria, Va.....	do.....	do.....	Nov. 25, 1820	7,319 26
Norfolk, Va.....	do.....	do.....	1818	38,002 33
Wilmington, N. C.....	do.....	do.....	Mar. 9, 1819	57,039 75
Charleston, S. C.....	do.....	do.....	1818	70,000 00
Savannah, Geo.....	do.....	do.....	Dec. 16, 1845	173,407 97
Mobile, Ala.....	do.....	do.....	1830	30,775 07
Key West, Fla.....	do.....	do.....	1833	6,125 00
Monterey, Cal.....	do.....	By conquest.	1847	
Pittsburg, Pa.....	Marine hospital.	Purchased..		
Louisville, Ky.....	do.....	do.....	} 1845 to 1850	82,513 64
Cleveland, Ohio.....	do.....	do.....		
Charleston, S. C.....	do.....	do.....	1817	38,735 77
Norfolk, Va.....	do.....	do.....	1834	9,060 01
New Orleans, La.....	do.....	do.....	1836	65,077 03
Mobile, Ala.....	do.....	do.....	1837	63,140 00
Ocracoke, N. C.....	do.....	do.....	1838	8,927 07
Key West, Fla.....	do.....	do.....	1845	25,600 00
McDonough, La.....	do.....	do.....	1845	58,003 97
Paducah, Ky.....	do.....	Built.....	1849	48,625 00
Napoleon, Ark.....	do.....	do.....	1849	52,250 00
Natchez, Miss.....	do.....	do.....	1849	52,250 00
Chicago, Ill.....	do.....	do.....	1849	49,689 43
Total.....				3,931,974 68

A. H. BOWMAN,
Engineer in charge, Treasury Department.

TABLE II.

List of custom-houses, court-houses, post offices, marine hospitals, and miscellaneous works constructed since 1850, together with those now in the course of construction, and those for which appropriations have been made, but work not yet commenced.

Location.	Uses.	Present condition.
Bath, Maine.....	Custom-house, &c.....	Finished.....
Belfast, Maine.....	do.....	Constructing.....
Bangor, Maine.....	do.....	Finished.....
Ellsworth, Maine.....	do.....	Constructing.....
Portland, Maine.....	do.....	Finished.....
Waldoboro', Maine.....	do.....	do.....
Portsmouth, New Hampshire.....	do.....	Constructing.....
Burlington, Vermont.....	do.....	Finished.....
Barnstable, Massachusetts.....	do.....	do.....
Gloucester, Massachusetts.....	do.....	do.....
Bristol, Rhode Island.....	do.....	do.....
Providence, Rhode Island.....	do.....	do.....
New Haven, Connecticut.....	do.....	Constructing.....
Buffalo, New York.....	do.....	do.....
Oswego, New York.....	do.....	do.....
Ogdensburg, New York.....	do.....	Not commenced.....
Plattsburg, New York.....	do.....	Constructing.....
Newark, New Jersey.....	do.....	do.....
Perth Amboy, New Jersey.....	do.....	Not commenced.....
Wilmington, Delaware.....	do.....	Finished.....
Pittsburg, Pennsylvania.....	do.....	do.....
Georgetown, District of Columbia.....	do.....	Constructing.....
Alexandria, Virginia.....	do.....	do.....
Norfolk, Virginia.....	do.....	do.....
Petersburg, Virginia.....	do.....	do.....
Richmond, Virginia.....	do.....	do.....
Wheeling, Virginia.....	do.....	do.....
Charleston, South Carolina.....	do.....	do.....
Mobile, Alabama.....	do.....	do.....
Pensacola, Florida.....	do.....	do.....
New Orleans, Louisiana.....	do.....	do.....
Galveston, Texas.....	do.....	Not commenced.....
St. Louis, Missouri.....	do.....	Constructing.....
Louisville, Kentucky.....	do.....	do.....
Knoxville, Tennessee.....	do.....	Not commenced.....
Nashville, Tennessee.....	do.....	do.....
Cleveland, Ohio.....	do.....	Constructing.....
Cincinnati, Ohio.....	do.....	Finished.....
Sandusky, Ohio.....	do.....	Constructing.....
Toledo, Ohio.....	do.....	do.....
Detroit, Michigan.....	do.....	do.....
Chicago, Illinois.....	do.....	do.....
Cairo, Illinois.....	do.....	Not commenced.....
Galena, Illinois.....	do.....	Constructing.....
Dubuque, Iowa.....	do.....	do.....
Milwaukee, Wisconsin.....	do.....	Constructing.....
San Francisco, California.....	do.....	Finished.....
Astoria, Oregon.....	do.....	do.....
Rutland, Vermont.....	Court-house and post office.....	Constructing.....
Windsor, Vermont.....	do.....	do.....
Boston, Massachusetts.....	Court-house.....	Not commenced.....

TABLE II—Continued.

Location.	Uses.	Present condition.
Baltimore, Maryland	Court-house	Not commenced
Baltimore, Maryland	Post office	To be repaired
Columbia, South Carolina	Court-house and post office.	Not commenced
Raleigh, North Carolina	do	do
Key West, Florida	do	do
Tallahassee, Florida	do	do
Memphis, Tennessee	do	do
Springfield, Illinois	do	do
Indianapolis, Indiana	do	Constructing
Madison, Wisconsin	do	Not commenced
Portland, Maine	Marine hospital	Finished
Burlington, Vermont	do	Constructing
Chelsea, Massachusetts	do	Finished
Wilmington, North Carolina	do	Not commenced
Pensacola, Florida	do	do
St. Mark's, Florida	do	Constructing
New Orleans, Louisiana	do	do
Vicksburg, Mississippi	do	Finished
St. Louis, Missouri	do	Constructing
Cincinnati, Ohio	do	do
Evansville, Indiana	do	Finished
Detroit, Michigan	do	do
Galena, Illinois	do	Constructing
Burlington, Iowa	do	do
San Francisco, California	do	Finished
Philadelphia, Pennsylvania	United States mint	do
New Orleans, Louisiana	Branch mint	Repairing
Charlotte, North Carolina	do	Finished
Dahlonega, Georgia	do	do
San Francisco, California	do	do
New York city	Assay office	do
Pas à l'Ostre, Louisiana	Boarding station	do
San Francisco, California	Appraisers' stores	do
Utah Territory	Penitentiary	do
Minnesota	Public buildings	do
New Mexico	do	Constructing
Washington, District of Columbia ..	Treasury extension	do

A. H. BOWMAN,
Engineer in charge, Treasury Department.

TABLE III.

List of public works petitioned for by citizens and members of Congress for which no appropriations have been made, and their estimated or probable cost.

Location.	Proposed uses.	Estimated cost.
Machias, Maine.....	Custom-house, &c.....	\$30,000
Plymouth, Massachusetts.....	do.....	50,000
Rochester, New York.....	do.....	150,000
Sag Harbor, New York.....	do.....	50,000
Sackett's Harbor, New York.....	do.....	50,000
Camden, New Jersey.....	do.....	100,000
Apalachicola, Florida.....	do.....	50,000
Vicksburg, Mississippi.....	do.....	80,000
Burlington, Iowa.....	do.....	75,000
Keokuk, Iowa.....	do.....	75,000
St. Paul's, Minnesota.....	do.....	75,000
Boston, Massachusetts.....	Court-house and post office..	1,000,000
Hartford, Connecticut.....	do.....	150,000
Brooklyn, New York.....	do.....	1,000,000
New York city.....	do.....	2,000,000
Annapolis, Maryland.....	do.....	50,000
Charleston, South Carolina.....	do.....	1,000,000
Greenville, South Carolina.....	do.....	50,000
Macon, Georgia.....	do.....	50,000
Hyannis, Massachusetts.....	Marine hospital.....	50,000
Cape Vincent, New York.....	do.....	30,000
Oswego, New York.....	do.....	100,000
Lewiston, Pennsylvania.....	do.....	30,000
Baltimore, Maryland.....	do.....	300,000
Ocracoke, North Carolina.....	do.....	30,000
Darien, Georgia.....	do.....	30,000
Apalachicola, Florida.....	do.....	50,000
St. Joseph's, Florida.....	do.....	50,000
Key West, Florida.....	do.....	50,000
Natchez, Mississippi*.....	do.....	30,000
Cairo, Illinois.....	do.....	50,000
Council Bluffs, Iowa.....	do.....	50,000
Keokuk, Iowa.....	do.....	50,000
Milwaukie, Wisconsin.....	do.....	100,000
Fort Howard, Wisconsin.....	do.....	30,000
Total.....	.....	7,115,000

* Cost of present marine hospital at Natchez, \$52,250.

A. H. BOWMAN,
Engineer in charge, Treasury Department.

TABLE IV.

Statement showing the amount disbursed in each year, from 1807 to 1857, on the various public buildings purchased, constructed, or constructing, under the Treasury Department.

[From 1843 to 1857 the disbursements in this table are for the fiscal year ending June 30.]

Year.		Amount.	Year.		Amount.
1807	Disbursements ..	\$7,200 00	1833.....	Disbursements ..	\$250,054 92
1808	do	10,000 00	1834.....	do	119,853 32
1809	do	2,000 00	1835.....	do	328,208 44
1810	do	None.	1836.....	do	379,816 21
1811	do	None.	1837.....	do	144,200 00
1812	do	None.	1838.....	do	259,725 00
1813	do	None.	1839.....	do	304,716 32
1814	do	None.	1840.....	do	286,597 00
1815	do	None.	1841.....	do	159,451 13
1816	do	132,500 00	1842.....	do	123,273 14
1817	do	166,650 00	1843.....	do	30,428 69
1818	do	144,000 00	1843 to 1844	do	99,648 08
1819	do	75,100 00	1844 to 1845	do	337,663 36
1820	do	131,191 31	1845 to 1846	do	198,815 31
1821	do	None.	1846 to 1847	do	68,587 22
1822	do	None.	1847 to 1848	do	72,319 28
1823	do	None.	1848 to 1849	do	273,402 27
1824	do	None.	1849 to 1850	do	707,300 09
1825	do	None.	1850 to 1851	do	453,365 64
1826	do	None.	1851 to 1852	do	572,124 67
1827	do	None.	1852 to 1853	do	650,929 20
1828	do	6,400 00	1853 to 1854	do	1,293,907 71
1829	do	9,131 93	1854 to 1855	do	2,044,402 09
1830	do	30,740 54	1855 to 1856	do	2,213,396 87
1831	do	12,780 20	1856 to 1857	do	3,250,429 93
1832	do	3,355 64			15,363,665 51

A. H. BOWMAN,

Engineer in charge, Treasury Department,

TABLE V.

Statement showing the local superintendents and disbursing agents of the works now in course of construction under the Treasury Department, with their rates of compensation.

CUSTOM-HOUSES, COURT-HOUSES, AND POST OFFICES.

State.	City.	Superintendents.	Rate of compensation.	Disbursing agents.	Rate of compensation.
Maine.....	Bath.....	T. G. Stockbridge.....	\$4 60 per day.....	Joseph Berry.....	\$400 per annum.
Do.....	Belfast.....	Ephraim Swett.....	4 00.. do.....	E. K. Smart.....	Do.
Do.....	Bangor.....	Phineas Bachelder.....	3 00.. do.....	D. F. Leavitt.....	Do.
Do.....	Ellsworth.....	Erastus Redman.....	3 00.. do.....	Thos. D. Jones.....	Do.
Do.....	Portland.....	W. B. Franklin.....	4 00.. do.....	Moses Macdonald.....	Do.
Do.....	Waldoboro'.....	William Bennett.....	3 00.. do.....	J. H. Kennedy.....	Do.
New Hampshire.....	Portsmouth.....	John M. Wearé.....	6 00.. do.....	Albert R. Hatch.....	5 per day.
Vermont.....	Burlington.....	Joseph D. Allen.....	3 00.. do.....	Isaac B. Bowditch.....	400 per annum.
Massachusetts.....	Barnstable.....	Thomas Holmes.....	3 00.. do.....	S. B. Pbinney.....	Do.
Do.....	Gloucester.....	David White.....	3 00.. do.....	Wm. H. Manning.....	Do.
Do.....	Bristol.....	H. C. Wardwell.....	5 00.. do.....	G. H. Reynolds.....	Do.
Rhode Island.....	Providence.....	George W. Ham.....	6 00.. do.....	John James.....	6 per day.
Connecticut.....	New Haven.....	Marcus Bassett.....	6 00.. do.....	Minot A. Osborn.....	400 per annum.
New York.....	Buffalo.....	William H. Pettes.....	6 00.. do.....	John T. Hudson.....	Do.
Do.....	Oswego.....	M. P. Hatch.....	6 00.. do.....	E. B. Talcott.....	Do.
Do.....	Ogdensburg.....	Not yet appointed.....	.....	Not yet appointed.....	Do.
Do.....	Plattsburg.....	Charles Kean.....	5 00.. do.....	H. B. Smith.....	Do.
New Jersey.....	Newark.....	G. Harrison Condit.....	6 00.. do.....	Not yet appointed.....	Do.
Do.....	Perth Amboy.....	Not yet appointed.....	.....	Not yet appointed.....	Do.
Delaware.....	Wilmington.....	J. Morton Poole.....	1 60.. do.....	Jesse Sharp.....	Do.
Maryland.....	Baltimore.....	Not yet appointed.....	.....	Not yet appointed.....	Do.
District of Columbia.....	Georgetown.....	E. R. Shetkell.....	5 00.. do.....	H. C. Mathews.....	Do.
Virginia.....	Alexandria.....	S. T. G. Morsell.....	6 00.. do.....	Edward S. Hough.....	Do.
Do.....	Norfolk.....	John H. Sale.....	6 00.. do.....	Samuel T. Sawyer.....	Do.

TABLE V—Continued.

State.	City.	Superintendents.	Rate of compensation.	Disbursing agents.	Rate of compensation.
Virginia.....	Petersburg.....	James Mintree.....	\$6 00 per day...	Timothy Rives.....	\$400 per annum.
Do.....	Richmond.....	Albert Lybrock.....	8 00..do.....	Wm. M. Harrison.....	Do.
Do.....	Wheeling.....	James Luke.....	6 00..do.....	Andrew J. Pannell.....	Do.
South Carolina.....	Charleston.....	Edward B. White.....	10 00..do.....	William F. Colcock.....	Do.
Alabama.....	Mobile.....	D. Leadbetter.....	8 00..do.....	Thaddeus Sanford.....	Do.
Florida.....	Key West.....	Not yet appointed.	.....	Not yet appointed.	No compensation.
Do.....	Pensacola.....	William H. Chase.....	6 00..do.....	William H. Chase.....	16 per day.
Louisiana.....	New Orleans.....	G. T. Beauregard.....	10 00..do.....	Alexander G. Penn.....	400 per annum.
Texas.....	Galveston.....	Wm. H. Stevens.....	3 00..do.....	Hamilton Stuart.....	Do.
Missouri.....	St. Louis.....	Thomas Walsh.....	6 00..do.....	William A. Linn.....	6 per day.
Kentucky.....	Knoxville.....	E. E. Williams.....	6 00..do.....	Norvin Green.....	400 per annum.
Tennessee.....	Nashville.....	Not yet appointed.	.....	Not yet appointed.	Do.
Do.....	Cleveland.....	S. H. Webb.....	6 00..do.....	Robert Parks.....	80 per month.
Ohio.....	Cincinnati.....	Thomas M. Bodley.....	6 00..do.....	S. B. W. McLean.....	400 per annum.
Do.....	Sandusky.....	George Morton.....	4 00..do.....	Thomas Corcoran.....	Do.
Do.....	Toledo.....	Abner S. Backus.....	4 00..do.....	Deunis Coghlin.....	80 per month.
Michigan.....	Detroit.....	Albert H. Jordan.....	4 00..do.....	Michael Shoemaker.....	400 per annum.
Illinois.....	Cairo.....	Not yet appointed.	.....	Not yet appointed.	Do.
Do.....	Chicago.....	J. H. Eaton.....	8 00..do.....	R. B. Carpenter.....	8 per day.
Do.....	Galena.....	Ely S. Parker.....	4 00..do.....	Daniel Wann.....	400 per annum.
Iowa.....	Dubuque.....	Joseph C. Jennings.....	5 00..do.....	Edward Spotswood.....	Do.
Wisconsin.....	Milwaukee.....	H. W. Gunnison.....	6 00..do.....	Moritz Shoemaker.....	Do.
MARINE HOSPITALS.					
Maine.....	Portland.....	W. B. Franklin.....	\$4 00 per day...	Moses Macdonald.....	\$400 per annum.
Ver ont.....	Burlington.....	Joseph D. Allen.....	3 00..do.....	Isaac Bowdish.....	Do.

Massachusetts.....	Chelsea.....	B. S. Alexander.....	8 00..do.....	Arthur W. Austin.....	\$400 per annum.
North Carolina.....	Wilmington.....	Thomas H. Ashe.....	8 00..do.....	James T. Miller.....	Do.
Alabama.....	Mobile.....	D. Leadbetter.....	8 00..do.....	Thaddeus Sandford.....	Do.
Florida.....	Key West.....	Not yet appointed.	.....	Not yet appointed.	.....
Do.....	Pensacola.....	Not yet appointed.	.....	Not yet appointed.	.....
Do.....	St. Mark's.....	Lardner Gibbon.....	6 00..do.....	Emile La Sere.....	8 per day.
Louisiana.....	New Orleans.....	J. K. Duncan.....	4 00..do.....	G. T. Beauregard.....	No compensation.
Mississippi.....	Natchez.....	G. T. Beauregard.....	No compensation.	Not yet appointed.	.....
Do.....	Vicksburg.....	John Bobb.....	No compensation.	Alfred A. Edington.....	400 per annum.
Arkansas.....	Napoleon.....	Alfred A. Edington.....	No compensation.	Wm. A. Linn.....	6 per day.
Missouri.....	St. Louis.....	Thomas Walsh.....	No compensation.	Norvin Green.....	.....
Kentucky.....	Louisville.....	E. E. Williams.....	No compensation.	Not yet appointed.	.....
Do.....	Paducah.....	E. E. Williams.....	No compensation.	S. B. W. McLean.....	400 per annum.
Do.....	Cincinnati.....	Thomas M. Bodley.....	6 00 per day...	Robert Parks.....	Do.
Ohio.....	Cleveland.....	S. H. Webb.....	No compensation.	Not yet appointed.	.....
Indiana.....	Evansville.....	E. E. Williams.....	No compensation.	Michael Shoemaker.....	Do.
Michigan.....	Detroit.....	A. H. Jordan.....	4 00 per day...	Jacob Fry.....	Do.
Illinois.....	Chicago.....	I. H. Eaton.....	No compensation.	Daniel Wann.....	Do.
Do.....	Galena.....	Ely S. Parker.....	4 00 per day...	Philip Harvey.....	Do.
Iowa.....	Burlington.....	John W. Webber.....	4 00..do.....	.....	.....

COURT-HOUSES AND POST OFFICES, AND MISCELLANEOUS.

Vermont.....	Rutland.....	J. J. E. Randall.....	\$4 00 per day...	Charles Chapin.....	\$2 50 per day.
Do.....	Windsor.....	Daniel C. Linsley.....	4 00..do.....	Charles Chapin.....	Do.
District of Columbia.....	Treasury extension.....	A. H. Bowman.....	No compensation.	A. H. Bowman.....	No compensation.
South Carolina.....	Columbia.....	Not yet appointed.	.....	Not yet appointed.	.....
North Carolina.....	Raleigh.....	Not yet appointed.	.....	Not yet appointed.	.....
Florida.....	Tallahassee.....	Not yet appointed.	.....	Not yet appointed.	.....
Tennessee.....	Memphis.....	Not yet appointed.	.....	Not yet appointed.	.....
Illinois.....	Springfield.....	Not yet appointed.	.....	Not yet appointed.	.....
Indiana.....	Indianapolis.....	Edwin May.....	5 00 per day...	Charles W. Hall.....	5 00 per day.
Wisconsin.....	Madison.....	Not yet appointed.	No compensation.	Not yet appointed.	No compensation.
Louisiana.....	Boarding station at Pas à l'Ouvre.....	J. K. Duncan.....	No compensation.	J. K. Duncan.....	.....

TABLE V—Continued.

State.	City.	Superintendents.	Rate of compensation.	Disbursing agents.	Rate of compensation.
Louisiana.....	New Orleans branch mint.	J. K. Duncan	\$4 00 per day. ...	Emile La Sere.....	\$3 00 per day.
Do.....	New Orleans warehouses.	G. T. Beauregard.	No compensation.	A. G. Penn.....	16 00 per day.
New Mexico.....	Public buildings	J. Houghton.....	.....	W. W. H. Davis.....	.....

NOTE.—Those disbursing agents whose rate of compensation is stated at \$400 per annum, are collectors, whose compensation is fixed at $2\frac{1}{2}$ per cent. on the amount disbursed, provided such per centage, in addition to the per centage received for light-house and all other disbursements, does not exceed \$400 per annum. Generally, where there is a collector at the location of a work, he is appointed disbursing agent, but at New Orleans, and a few other places, a separate disbursing agent is employed.

A. H. BOWMAN, *Engineer in charge, Treasury Department.*

TABLE VI.

Tabular statement of custom-houses, marines hospitals, court-houses, post offices, branch mints, and other public buildings, in charge of the Office of Construction, under the Treasury Department, exhibiting the total amount of appropriations for each work; the date and cost of purchase of site; the amount available September 30, 1856; the amount expended during the year ending September 30, 1857; the amount available for the current year; additional appropriations required during the current year; date of contract; contract time of completion; actual time of completion; contract price for construction; total cost of the work, &c.

Name and location of the work.	Total amount of appropriations.	Date of purchase of site.	Cost of site.	Am't available Sept. 30, 1856, with additional appropriations.	Amount expended during the year ending Sept. 30, 1857.	Amount available for the current year.	Additional appropriations required for the current year.	Date of contract.	Contract time of completion.	Actual time of completion.	Contract price for construction.	Total cost.
<i>Custom houses, court-houses, and post offices.</i>												
Bath, Me.....	\$99,000 00	Feb. 7, 1852	\$15,000	\$29,509 18	\$31,372 09	\$8,137 09	.....	July 9, 1853	Sept. 1, 1856	.....	\$47,594 36	.....
Belfast, Me.....	34,450 00	Feb. 24, 1855	5,600	11,586 86	9,234 56	9,339 30	.....	May 30, 1855	June 30, 1856	.....	17,500 00	.....
Bangor, Me.....	109,800 00	June 5, 1851	15,000	6,324 00	132 13	6,101 87	.....	Mar. 5, 1855	Oct. 31, 1855	Oct. 31, 1855	\$4,042 44	\$103,698 13
Castine, Me.....	4,700 00	April 6, 1853	1,200	.....	.....	.....	.....	Purchased.....	.....	.....	4,700 00	.....
Ellsworth, Me.....	18,500 00	April 11, 1855	3,000	10,791 27	3,539 34	7,251 93	\$3,000	Oct. 16, 1855	Dec. 1, 1856	.....	9,900 00	26,780 00
Eastport, Me.....	36,780 00	July 2, 1847	2,780	.....	.....	.....	.....	Purchased.....	.....	.....	.....	.....
Kennebunk, Me.....	3,600 00	Nov. 15, 1853	1,575	.....	.....	.....	.....	do.....	.....	.....	.....	.....
Kirtland, Me.....	398,531 71	July 5, 1849	149,000	89,730 57	86,091 67	3,638 90	8,000	April 25, 1855	Jan. 15, 1857	Jan. 15, 1857	153,500 00	384,792 51
Wiscasset, Me.....	2,800 00	Nov. 5, 1846	2,000	.....	.....	.....	.....	Purchased.....	.....	.....	.....	.....
Waldoboro, Me.....	23,200 00	Nov. 5, 1852	2,000	2,132 05	145 17	1,986 88	.....	April 13, 1855	Nov. 1, 1855	Dec. 27, 1855	13,800 00	23,013 12
Worcester, N. H.....	115,000 00	June 26, 1857	19,500	96,800 00	2,216 89	94,583 11	.....	Mar. 31, 1857	Dec. 1, 1858	.....	82,738 96	.....
Burlington, Vt.....	44,000 00	Dec. 4, 1854	7,750	23,831 33	15,688 89	3,963 04	1,500	Sept. 30, 1855	Feb. 1, 1857	Mar. 20, 1857	96,226 40	40,036 96
Boston, Mass.....	1,106,658 00	Aug. 23, 1857	180,000	15,000 00	15,000 00	.....	.....	Built by gov. ernment	.....	Aug. 1, 1847	.....	1,106,658 00
Barnstable, Mass.....	33,370 80	April 24, 1855	1,500	10,007 40	10,007 40	.....	.....	July 19, 1855	June 30, 1856	Dec. 1, 1855	17,950 00	33,370 80
Gloucester, Mass.....	53,000 00	June 6, 1855	2,000	32,375 17	17,793 48	4,581 69	.....	Sept. 8, 1855	Mar. 1, 1857	Sept. 10, 1857	36,966 78	48,418 31
New Bedford, Mass.....	31,745 00	April 5, 1853	2,900	.....	.....	.....	.....	Purchased.....	.....	.....	.....	31,745 00
Newburyport, Mass.....	23,189 50	Aug. 2, 1853	3,000	.....	.....	.....	.....	do.....	.....	.....	.....	23,189 50
Salmon Falls, Me.....	19,971 77	June 27, 1848	5,000	.....	.....	.....	.....	do.....	.....	.....	.....	19,971 77
Bristol, R. I.....	98,400 00	Sept. 1, 1843	4,000	22,000 00	19,559 68	2,447 32	.....	Aug. 20, 1856	Sept. 1, 1857	July 3, 1857	17,522 00	92,952 68
Newport, R. I.....	10,500 00	Sept. 20, 1823	1,400	.....	.....	.....	.....	Purchased.....	.....	.....	.....	10,500 00
Providence, R. I.....	979,000 00	Dec. 15, 1854	40,000	105,759 27	68,063 60	37,685 67	.....	May 25, 1855	Mar. 4, 1857	July 25, 1857	151,000 00	941,334 33

TABLE VI—Continued.

Name and location of the work.	Total amount of appropriations.	Date of purchase of site.	Cost of site.	Am't available Sept. 30, 1886, with additional appropriations.	Amount expended during the year ending Sept. 30, 1887.	Amount available for the current year.	Additional appropriations required for the current year.	Date of contract.	Contract time of completion.	Actual time of completion.	Contract price for construction.	Total cost.
Middletown, Conn.....	\$15,800 00	Feb. 8, 1853	\$3,500	\$78,432 50	\$50,949 83	\$98,168 46	\$90,000	Purchased.....	Mar. 1, 1857	.....	\$98,000 00	\$15,800 00
New Haven, Conn.....	183,200 00	June 1, 1853	25,500	.....	.....	.....	.....	Purchased.....	.....	.....	.....	90,337 37
New London, Conn.....	20,337 37	Feb. 18, 1853	3,400	.....	.....	.....	.....	Purchased.....	.....	.....	.....	.....
Buffalo, N. Y.....	800,800 00	Jan. 26, 1853	40,000	202,686 69	51,765 80	151,068 89	7,800	.....	.....	.....	106,786 54	.....
New York, N. Y.....	1,105,313 57	Jan. 9, 1853	370,000	.....	.....	.....	.....	Built by government.....	.....	Feb. 23, 1843	.....	1,105,313 57
Owego, N. Y.....	113,800 00	Dec. 15, 1854	12,000	70,439 68	49,166 55	98,373 13	.....	Sept. 1, 1855	.....	.....	77,955 00	.....
Ogdensburg, N. Y.....	110,000 00	Jan. 20, 1857	8,000	110,000 00	654 35	109,345 65	.....	Not yet aw'd'd	.....	.....	.....	.....
Plattsburg, N. Y.....	60,000 00	Nov. 22, 1856	5,000	60,000 00	34,857 90	25,142 10	5,000	Mar. 18, 1857	.....	.....	48,753 43	.....
Newark, N. J.....	146,800 00	May 30, 1855	50,000	55,598 37	31,498 53	24,099 84	5,500	Aug. 18, 1855	.....	.....	75,948 71	.....
Perrin Amboy, N. J.....	24,000 00	Sept. 7, 1857	3,000	22,000 00	.....	22,000 00	.....	Not yet aw'd'd	.....	.....	.....	.....
Wilmington, Del.....	41,500 00	Nov. 26, 1853	3,500	2,003 33	851 63	1,151 70	.....	Aug. 4, 1853	.....	.....	99,324 00	40,348 30
Erie, Pa.....	54,000 00	July 2, 1849	28,000	.....	.....	.....	.....	Purchased.....	.....	April 1, 1856	.....	54,000 00
Pittsburg, Pa.....	110,000 00	Sept. 7, 1849	10,253	.....	.....	.....	.....	Purchased.....	.....	.....	.....	.....
Philadelphia, Pa.....	378,474 37	Aug. 27, 1844	925,000	.....	.....	.....	.....	Purchased.....	.....	.....	.....	378,474 37
Baltimore, Md.....	451,673 61	June 10, 1853	30,000	.....	.....	.....	.....	.....	.....	.....	.....	451,673 61
Georgetown, D. C.....	60,000 00	Sept. 23, 1859	5,000	55,000 00	16,649 71	38,357 29	.....	Dec. 18, 1856	.....	.....	41,562 00	.....
Alexandria, Va.....	68,000 00	July 17, 1856	13,000	55,000 00	15,357 03	39,648 97	.....	Sept. 26, 1856	.....	.....	45,336 98	.....
Norfolk, Va.....	197,653 53	Feb. 28, 1859	13,500	78,192 78	41,065 68	37,118 10	2,500	May 17, 1853	.....	.....	101,333 30	.....
Petersburg, Va.....	103,200 00	July 12, 1855	15,000	78,475 92	18,299 21	60,176 71	.....	Mar. 29, 1856	.....	.....	68,567 10	.....
Richmond, Va.....	250,000 00	Mar. 16, 1853	61,000	97,929 44	54,140 83	43,788 51	.....	July 1, 1853	.....	.....	110,000 00	.....
Wheeling, W. Va.....	117,300 00	Nov. 28, 1854	20,500	85,117 07	54,920 04	50,187 03	.....	June 19, 1856	.....	.....	69,156 97	.....
Wilmington, N. C.....	57,038 75	Mar. 19, 1819	18,000	.....	.....	.....	.....	Purchased.....	.....	.....	.....	57,038 75
Charleston, S. C.....	1,703,000 00	July 10, 1849	130,000	903,998 50	447,809 37	456,189 23	100,000	Building by government.....	.....	.....	.....	.....
Savannah, Ga.....	905,250 56	Dec. 16, 1845	20,725	153,636 00	80,738 85	72,897 15	.....	July 23, 1853	.....	.....	Prices in detail.	905,250 56
Mobile, Ala.....	306,000 00	Oct. 13, 1851	12,500	.....	.....	.....	.....	Purchased.....	.....	.....	.....	.....
Key West, Fla.....	6,125 00	July 26, 1853	1,000	.....	.....	.....	.....	Purchased.....	.....	.....	38,373 27	6,125 00
Pensacola, Fla.....	86,500 00	Acquired by cession from Spain.....	.....	38,908 57	16,354 04	19,546 53	.....	Feb. 27, 1857	.....	.....	.....	.....
New Orleans, La.....	2,675,258 00	Gift from 1st minister.....	.....	819,463 78	300,191 76	467,271 08	320,000	Building by government.....	.....	.....	.....	.....
Galveston, Texas.....	116,000 00	Oct. 31, 1856	57,000	104,319 54	3,500 62	100,817 32	.....	Mar. 31, 1857	.....	.....	69,793 65	.....
St. Louis, Mo.....	333,300 00	Oct. 31, 1851	57,000	195,307 80	43,868 00	54,441 00	.....	Dec. 24, 1853	.....	.....	336,309 07	.....
Louisville, Ky.....	258,745 00	Oct. 7, 1851	16,000	89,377 33	54,117 48	38,159 71	.....	1853 to 1856	.....	.....	146,136 00	.....

Knoxville, Tenn.....	96,800 00	Not yet purchased.	90,000	96,800 00	106 31	96,633 69	Not yet aw'd'd	April 9, 1857	83,500 00	391,130 53
Nashville, Tenn.....	194,500 00	Oct. 7, 1856	90,000	194,500 00	90,291 31	104,278 69	do.	May 31, 1858	83,500 00	
Cleveland, Ohio.....	156,800 00	Nov. 29, 1855	26,000	129,779 43	41,711 78	88,067 65	Aug. 26, 1856	Dec. 1, 1856	Prices in de-	
Cincinnati, Ohio.....	292,000 00	Sept. 24, 1851	50,000	65,809 52	64,856 45	953 07	July 18, 1853		tail.	
Sandusky, Ohio.....	76,450 00	Nov. 29, 1854	11,000	48,508 18	33,385 67	15,140 51	Jan. 9, 1856	June 1, 1857	45,708 10	
Toledo, Ohio.....	77,450 00	do.	12,000	49,818 96	30,781 98	19,036 98	do.	do.	45,708 10	
Detroit, Mich.....	153,500 00	Nov. 5, 1855	24,000	129,523 16	26,507 73	93,015 43	Sept. 24, 1856	July 1, 1858	45,708 10	
Chicago, Ill.....	414,800 00	Jan. 16, 1855	25,000	374,763 83	36,386 66	348,377 29	Oct. 26, 1855	Nov. 30, 1858	84,450 00	
Caro, Ill.....	50,000 00	Not yet ac-		50,000 00		50,000 00	do.	do.		
lacted.										
Galena, Ill.....	71,500 00	Jan. 26, 1857	15,500	71,500 00	93,951 78	48,948 21	Mar. 28, 1857	Sept. 1, 1858	43,629 00	
Dubuque, Iowa.....	128,000 00	do.	20,000	128,000 00	27,768 03	111,094 27	Apr. 8, 1857	Dec. 1, 1858	57,354 50	
Milwaukee, Wis.....	124,000 00	Feb. 16, 1855	13,200	84,816 46	41,969 94	43,046 54	Oct. 28, 1855	Nov. 30, 1858	79,670 00	
Acquired by										
conquest.										
Monterey, Cal.....	41,158 23	Sept. 5, 1854	150,000	31,745 74	13,491 30	18,344 44	Built by gov-	Oct. 16, 1854		761,327 95
San Francisco, Cal.....		May 1, 1856	Exchange	49,000 00		40,000 00	ernment.			
Astoria, Oregon.....			of land.							
<i>Court-houses and post offices.</i>										
Bedford, Va.....	79,000 00	Jan. 20, 1857	1,400	78,900 00	5,946 64	67,653 36	Mar. 5, 1857	July 1, 1858	52,927 00	
Windsor, Vt.....	76,000 00	do.	4,500	76,000 00	5,710 48	70,289 52	Mar. 19, 1857	do.	49,300 00	
Boston, Mass.....	100,000 00	Not yet purchased.		100,000 00		100,000 00	Not yet aw'd'd			
Baltimore, Md, court-house.	200,000 00	do.		200,000 00	12 00	198,988 00	do.			
Baltimore, Md., post of-	300,000 00	May 30, 1857	997,068	309,000 00	207,908 09	92,798 00	Under repairs.			
face.										
Columbia, S. C.....	50,000 00	Not yet purchased.		50,000 00	90 00	49,980 00	Not yet aw'd'd			
Raleigh, N. C.....	50,000 00	do.		50,000 00	90 00	49,980 00	do.			
Key West, Florida.....	44,000 00	Sept. 8, 1857	3,000	44,000 00	3,041 74	40,958 26	do.			
Tallahassee, Florida.....	50,000 00	Not yet purchased.		50,000 00	20 00	49,980 00	do.			
Memphis, Tenn.....	50,000 00	do.		50,000 00	20 00	49,980 00	do.			
Springfield, Ill.....	61,000 00	Jan. 20, 1857	6,000	61,000 00	7,035 43	53,964 57	do.			
Indianapolis, Ind.....	123,700 00	Jan. 26, 1857	17,160	123,700 00	18,348 01	105,351 99	Aug. 17, 1857	Dec. 15, 1858	98,983 79	
Madison, Wis.....	50,000 00	Not yet purchased.		50,000 00		50,000 00	Not yet aw'd'd			
<i>Marine hospitals.</i>										
Portland, Me.....	112,000 00	May 30, 1855	11,000	35,370 92	21,685 50	13,685 42	April 16, 1855	Aug. 1, 1856	66,900 00	98,314 58
Burlington, Vt.....	40,200 00	Sept. 12, 1855	1,750	38,450 46	91,777 85	14,364 63	June 17, 1856	Sept. 30, 1857		
Chelsea, Mass.....	215,000 00	From Navy Department.		105,753 31	88,060 01	17,696 29	Aug. 9, 1855	Mar. 3, 1857	122,155 39	
Pittsburg, Pa.....	70,569 83	Sept. 7, 1849	10,953				Purchased.			70,569 83

TABLE VI—Continued.

Name and location of the work.	Total amount of appropriations.	Date of purchase of site.	Cost of site.	Am't available Sept. 30, 1855, with additional appropriations.	Amount expended during the year ending Sept. 30, 1857.	Amount available for the current year.	Additional appropriations required for the current year.	Date of contract.	Contract time of completion.	Actual time of completion.	Contract price for construction.	Total cost.
Ocala, N. C.	\$44,000 00	1845 and 1846	No record of cost.	.....	.....	.....	.....	Purchased. ....	.....	.....	.....	\$44,000 00
Wilmington, N. C.	50,500 00	Mar. 3, 1857	\$6,300	4,177	67,004 00	\$42,449 20	.....	June 26, 1857	Jan. 1, 1859	.....	\$98,968 25	.....
Mobile, Ala.	57,140 00	June 20, 1848	4,000	1,400 00	6,000 00	5,400 00	.....	Purchased. ....	.....	.....	.....	65,740 00
Key West, Fla.	157,000 00	Sept. 10, 1853	1,500	.....	14 00	20,963 14	.....	Not yet awarded.	.....	.....	.....	27,000 00
Panama, Fla.	225,000 00	Not yet purchased.	.....	20,977 14	.....	.....	.....	.....	.....	.....	.....	.....
St. Mark's, Fla.	22,000 00	Government property.	.....	91,858 36	2,196 08	19,662 26	.....	Mar. 24, 1857	Sept. 1, 1858	.....	16,444 00	.....
New Orleans, La.	438,459 20	July 23, 1855	12,000	402,968 97	56,398 38	345,939 89	\$60,000	Jan. 14, 1857	July 1, 1859	.....	*392,745 23	.....
Vicksburg, Miss.	61,763 58	Mar. 23, 1854	4,500	1,762 58	544 10	1,218 48	.....	April 25, 1855	July 31, 1856	July 1, 1856	57,081 02	60,544 10
St. Louis, Mo.	119,574 00	Ordered by War Department.	.....	.....	.....	.....	.....	Built by government.	.....	Sept. 3, 1853	.....	118,574 00
Napoleon, Ark.	59,250 00	Sept. 15, 1837	1,000	.....	.....	.....	.....	do. ....	.....	Sept. 11, 1851	.....	59,250 00
Louisville, Ky.	62,500 33	Nov. 3, 1849	6,000	.....	.....	.....	.....	do. ....	.....	April 1, 1852	.....	62,500 33
Paducah, Ky.	61,623 00	Dec. 28, 1837	1,000	12,004 36	2,885 00	9,109 36	.....	Jan. 15, 1855	Dec. 31, 1855	June 1, 1856	*20,000 00	61,623 00
Cincinnati, O.	98,900 38	Oct. 11, 1837	14,000	.....	.....	.....	.....	Sept. 27, 1856	April 1, 1858	.....	.....	98,900 38
Cincinnati, O.	138,000 00	Oct. 18, 1856	28,000	92,914 01	41,327 07	50,576 94	48,500	June 1, 1855	July 1, 1855	Sept. 6, 1856	*77,808 36	.....
Evansville, Ind.	185,000 00	April 19, 1853	6,000	19,017 87	8,679 73	10,338 15	.....	June 18, 1855	Dec. 31, 1856	.....	40,000 00	47,661 85
Detroit, Mich.	105,500 00	Mar. 19, 1855	23,000	59,563 36	37,690 10	21,872 26	.....	Built by government.	.....	Mar. 2, 1855	54,637 19	.....
Chicago, Ill.	63,712 00	Ordered by War Department.	.....	473 33	178 00	295 33	.....	.....	.....	.....	.....	63,416 67
Galena, Ill.	40,000 00	Aug. 30, 1856	5,052	39,963 20	12,433 60	27,529 69	.....	Mar. 25, 1857	Sept. 1, 1858	.....	29,862 00	.....
Burlington, Iowa.	21,000 00	June 20, 1856	4,500	16,500 80	11,860 79	4,430 01	3,000	Mar. 19, 1857	Jan. 1, 1858	.....	15,978 00	.....
San Francisco, Cal.	766,271 00	Sept. 5, 1854	150,000	.....	.....	.....	.....	Built by government.	.....	Oct. 16, 1854	.....	766,271 00
<i>Miscellaneous.</i>												
United States mint, Philadelphia.	212,800 00	.....	.....	13,597 85	7,899 10	5,698 75	.....	Built by government.	.....	.....	.....	207,101 25
Branch mint at New Orleans.	591,514 05	.....	.....	154,636 15	76,373 24	78,963 91	.....	Under repairs.	.....	.....	.....	.....
Branch mint at Charlotte, N. C.	102,101 00	.....	.....	3,847 98	1,465 75	2,382 23	.....	do. ....	.....	.....	.....	.....
Branch mint at Dublin, Ire.	69,488 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Branch mint at San Francisco	345,000 00	May 2, 1854	254,929	45,000 00	45,000 00	April 25, 1853	March, 1854	300,000 00	300,000 00
Vault for public funds	2,000 00	.....	.....	2,000 00	.....	Built by Territory.	.....	.....	2,000 00
Vault for public office.	781,483 62	Aug. 19, 1853	553,000	.....	.....	Built by government.	Oct. 9, 1854	.....	781,483 62
New York assay office.	100,000 00	Feb. 19, 1857	100,000	100,000 00	100,000 00	Purchased.	.....	.....	100,000 00
New York Atlantic Dock stores.	12,000 00	Ceded by city of N. Orleans.	.....	12,000 00	11,953 54	Dec. 23, 1856	Sept. 1, 1857	10,900 00	11,953 54
Boarding station, Pas d'Ouire, La.	3,500 00	May 19, 1857	3,500	3,500 00	3,500 00	Purchased.	.....	.....	3,500 00
Boarding station, South-west Pass, La.	100,000 00	.....	.....	10,433 25	4,000 00	June 28, 1855	Mar. 1, 1856	53,500 00	93,566 75
Appraisers' stores, San Francisco.	45,000 00	.....	.....	.....	.....	Built by Territory.	.....	.....	45,000 00
Utah penitentiary.....	76,500 00	.....	.....	1,411 50	1,411 50	Built by government.	.....	.....	76,500 00
Minnesota public buildings.	20,000 00	.....	.....	14,666 28	14,666 28	.....do.....	.....	.....	.....
New Mexico penitentiary.	50,000 00	.....	.....	8,975 00	8,975 00	.....do.....	.....	.....	.....
New Mexico public buildings.	1,200,000 00	Government property.	.....	1,086,071 02	405,118 28	.....do.....	.....	.....	.....
Extension of the Treasury building.	39,640 00	.....do.....	.....	38,959 85	23,787 16	By days' labor.	.....	.....	.....
Ventilating basement of Treasury building.	66,000 00	.....	.....	66,000 00	3,066 53	By purchase.	.....	.....	.....
Fire-proof vaults of public stores.	153,000 00	.....	.....	60,434 80	24,321 91	.....	.....	.....	.....
Annual repairs of custom-houses.	45,000 00	.....	.....	38,446 00	4,162 55	.....	.....	.....	.....
Annual repairs of marine hospitals.	22,675,680 55	.....	3,388,827	3,910,349 64	3,375,533 46	.....	.....	.....	8,758,663 62

A. H. BOWMAN,
Engineer in charge, Treasury Department.

* In part.

No. 13.—*Statement of the expenditures and receipts of the Marine Hos
United States for the fiscal*

Port or district.	Present ag t.	Seamen admitted.	Seamen discharged.	Mode of accommodation.	Rate of board and nursing per week.
MAINE.					
Passamaquoddy.....	R. Burns	51	76	Private.....	\$2 50 to \$5 40...
Machias.....	F. Parlin	9	13	do.....	3 50.....
Frenchman's Bay.....	Thomas D. Jones.....	11	22	do.....	2 00 to \$2 50.....
Penobscot.....	R. H. Bridgman.....	2	10	Hospital.....	3 00.....
Waldoboro'.....	John H. Kennedy.....	.....	.....	do.....	3 00.....
Wiscasset.....	Thomas Cunningham.....	24	23	Private.....	3 00.....
Bath.....	Joseph Berry.....	42	46	Hospital.....	3 00.....
Portland and Falmouth.....	Moses Macdonald.....	57	84	do.....	3 80.....
Saco.....	Alpheus A. Hanscom.....	5	8	Private.....	3 00.....
Kennebunk.....	John Cousens.....	3	3	do.....	3 00.....
York.....	Luther Junkens.....	5	5	do.....	3 00.....
Belfast.....	E. K. Smart.....	114	114	do.....	2 00.....
Bangor.....	D. F. Leavitt.....	58	85	do.....	3 00.....
		410	489		
NEW HAMPSHIRE.					
Portsmouth.....	Augustus Jenkins.....	113	112	Private.....	3 00.....
VERMONT.					
Burlington.....	Isaac B. Bowdish.....	14	16	Private.....	3 00.....
MASSACHUSETTS.					
Newburyport.....	James Blood.....	2	.....	.....	.....
Gloucester.....	Wm. H. Manning.....	3	3	Hos. & private board	3 00.....
Salem and Beverly.....	William B. Pike.....	1	1	Hospital.....	.....
Marblehead.....	Wm. Bartoll.....	.....	.....	.....	.....
Boston and Charlestown.....	Arthur W. Austin.....	166	170	Hospital.....	.....
Plymouth.....	Moses Bates, Jr.....	.....	.....	.....	.....
Fall River.....	Phineas W. Leland.....	4	5	Private.....	3 00.....
Barnstable.....	S. B. Phinney.....	268	263	do.....	3 00.....
Edgartown.....	Constant Norton.....	74	81	do.....	5 00.....
New Bedford.....	O. B. H. Fessenden.....	36	31	do.....	3 00.....
Nantucket.....	Eben W. Allen.....	.....	.....	.....	.....
		554	554		
RHODE ISLAND.					
Providence.....	Gideon Bradford.....	110	112	Hospital and private	3 00.....
Bristol and Warren.....	George H. Reynolds.....	2	2	Private.....	3 00.....
Newport.....	George H. Turner.....	13	14	Hospital.....	3 00.....
		125	128		
CONNECTICUT.					
Middletown.....	Patrick Fagan.....	17	37	Private.....	2 50.....
New London.....	Henry Hobart.....	29	28	.....	.....
New Haven.....	Minott A. Osborn.....	71	74	Hospital.....	3 50.....
Fairfield.....	William S. Pomeroy.....	6	6	Private.....	3 00.....
Stonington.....	Ben. F. Stages.....	.....	.....	.....	.....
		123	145		
NEW YORK.					
Sackett's Harbor.....	Wm. Howland.....	10	13	Private.....	2 00.....
Genesee.....	Pliny M. Bromley.....	.....	.....	.....	.....
Oswego.....	Enoch B. Talcott.....	67	65	Hospital.....	4 50.....
Niagara.....	A. V. E. Hotchkiss.....	.....	.....	.....	.....

pital Fund for the relief of sick and disabled seamen in the ports of the year ending June 30, 1857.

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges, including commissions.	Funeral expenditures.	Deaths.	Total expenditures.	Hospital money collected.
\$997 34	\$427 17				\$14 04			\$1,418 55	\$475 73
230 10	55 80				5 07			290 77	575 19
1,076 34	525 50	\$156 05			17 69	\$12 00	2	1,787 58	678 39
179 00	45 00	22 50			2 46			248 96	457 31
407 06	117 60				5 24			529 90	1,035 37
417 78	91 00	43 10			7 09	6 00	1	564 97	124 23
934 09	411 30				13 41			1,358 80	337 02
2,385 41	451 06	180 50			30 34	18 00	3	3,065 31	1,964 58
281 00	70 70	19 20	\$4 00		3 73			378 63	100 86
54 44					51			51 95	73 56
96 86	15 15				1 11			113 12	29 20
572 71	136 40	3 00			7 12		1	719 23	391 18
1,264 23	611 10	54 10			283 97	17 07	1	2,230 47	644 81
8,673 36	2,957 58	478 45	4 00	...	391 78	53 07	8	12,758 24	6,907 43
763 27	248 75	12 20		...	10 49	6 00	1	1,060 71	197 63
136 31	62 55	8 40		...	2 05			208 31	176 50
69 50			2 50		71			72 71	206 20
61 00	29 95				90			91 85	676 13
	3 00	1 20	11 00		15			15 35	999 74
12,947 88	1,519 11	225 36			2,746 06		13	17,331 41	19 67
77 56	28 50	18 10			1 23			125 39	16,428 74
4,835 40	785 25	738 50			63 82	24 00	7	6,446 97	100 16
1,393 54	132 85				15 53	30 00	5	1,571 92	632 77
409 29	202 75	42 80			6 55			661 39	1,462 75
									453 91
									558 22
									95 81
19,094 17	2,694 41	1,625 96	13 50	...	2,834 95	54 00	25	26,316 99	21,627 30
1,615 72	754 60	309 20			26 76	18 00	2	2,734 98	872 86
21 00					21			21 21	153 60
342 30	82 75	125 50			7 59	6 00	1	564 14	466 32
1,979 02	837 35	435 40			34 56	24 00	3	3,310 33	1,492 78
496 88	161 40				6 79	24 00	3	789 07	659 17
152 57	117 30				2 76	6 00	1	278 63	791 42
960 02					10 13	36 00	6	1,026 15	1,138 56
216 30	64 75	13 40			3 00	6 00	1	303 45	567 20
									180 44
1,845 77	343 45	13 40			22 68	72 00	11	2,227 30	3,336 79
91 36	41 70	20 25			1 52			154 93	57 60
2,692 63					26 34	5 00	3	2,925 97	69 56
									862 27
									42 54

Port or district.	Present agent.	Seamen admitted.	Seamen discharged.	Mode of accommo- dation.	Rate of board and nursing per week.
NEW YORK—Continued.					
Buffalo Creek	John T. Hudson	113	168	Private .....	.....
Oswegatchie	Horace Moody	3	3	do.	\$2 50
Sag Harbor	Jason M. Terbell	3	3	do.	3 00
New York city	Augustus Schell	1,028	1,027	Hospital	3 00
Champlain	Henry B. Smith	5	8	Private	3 00
Cape Vincent	Theop. Peugnet	7	18	do.	2 50
Dunkirk	O. F. Dickinson .....	.....	.....	.....	.....
		1,236	1,305		
NEW JERSEY.					
Perth Amboy	Amos Robbins .....	.....	.....	.....	.....
Bridgetown	William S. Bowen	9	13	Private	3 00
Camden	Isaac W. Mickle .....	.....	.....	.....	.....
Burlington	John A. Sherrad .....	.....	.....	.....	.....
Great Egg Harbor	Thomas D. Winner	11	11	Private	3 00
Little Egg Harbor	Stephen Willis	7	7	.....	3 00
Newark	Edward T. Hillyer .....	.....	.....	.....	.....
		27	31		
PENNSYLVANIA.					
Philadelphia	Joseph B. Baker	271	363	Hospital	3 50
Pesque Isle	James Lytle	10	10	Private	3 00
Pittsburg	John Hastings	11	11	Hospital .....	.....
		293	384		
DELAWARE.					
Wilmington	Jesse Sharpe .....	.....	.....	.....	.....
MARYLAND.					
Havre de Grace	William B. Morgan .....	.....	.....	.....	.....
Town Creek	James R. Thompson .....	.....	.....	.....	.....
Baltimore	J. Thompson Mason	284	251	Hospital	3 00
Annapolis	John T. Hammond .....	.....	.....	.....	.....
Oxford	R. B. Willis .....	.....	.....	.....	.....
Vienna	William S. Jackson .....	.....	.....	.....	.....
		284	251		
DISTRICT OF COLUMBIA.					
Georgetown	Henry C. Matthews	33	30	Wash. infirmary...	3 00
VIRGINIA.					
Wheeling	Andrew J. Pannell	1	4	Private	3 50
Yeocomico	Gordon Forbes .....	.....	.....	.....	.....
Norfolk and Portsmouth	Samuel T. Sawyer	7	9	Hospital .....	.....
Tappahannock	George T. Wright	23	26	.....	3 00
Cherrystone	John S. Parker .....	.....	.....	.....	.....
Richmond	William H. Harrison	25	28	Infirmary .....	.....
Petersburg	Timothy Rives	132	145	Hospital .....	.....
Alexandria	Edward S. Hough	18	15	Wash. city infirm'ry	3 00
Yorktown	Joseph B. Brittingham .....	.....	.....	.....	.....
		226	227		
NORTH CAROLINA.					
Camden	L. D. Starke	42	66	Hospital	3 00
Edenton	Edmund Wright	22	22	Private	3 00
Plymouth	Joseph Ramsey	34	61	.....	3 00
Newbern	Wm. G. Singleton	6	19	Hospital	3 50

Continued.

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges, including commissions.	Funeral expenditures.	Deaths.	Total expenditures.	Hospital money collected.
\$2,770 29	\$790 85	\$589 60			\$41 74	\$24 00	4	\$4,916 48	\$2,834 17
50 00	1 75	70			22			22 87	522 73
66 42	16 75				71			83 88	316 73
97,832 28					786 48	315 00	51	28,933 76	44,449 63
94 41	35 81	13 14			1 37			144 73	522 80
188 03	109 88	10 31			3 07			311 29	272 75
									181 85
33,955 42	996 74	634 10			863 45	344 00	58	36,793 71	50,138 61
									1,381 60
370 25	139 30	4 00			5 16	4 00	1	522 71	1,008 70
									409 40
82 26	73 20	28 80			1 90	6 00	1	122 16	309 47
251 56	45 25	17 68			3 20	6 00	1	323 69	899 50
									435 84
									304 50
704 07	257 75	50 48			10 26	16 00	3	1,038 56	4,749 01
8,982 00	141 50			\$574 67	123 81	160 00	25	9,981 98	7,702 69
111 65	56 30	9 50			1 67			173 12	390 12
5,382 57	999 96	401 65			154 37	66 50	5	7,005 05	1,879 98
14,476 22	1,197 76	404 15		574 67	279 85	226 50	30	17,159 15	9,972 79
									1,183 00
									151 04
									111 01
4,380 45					44 75	100 00	20	4,525 20	5,146 84
1 00	6 25				7			7 32	375 25
									430 00
									958 40
4,381 45	6 25				44 82	100 00	20	4,532 52	7,172 54
682 34					6 94	12 00	2	701 28	400 81
175 42	62 15	16 20			2 52			256 29	674 64
3,002 56	915 00	179 95		5 07	41 50	47 98		4,192 06	92 20
167 56	62 75	19 70			2 50			252 51	3,233 58
									226 70
166 04	777 32				9 44			952 80	358 72
366 50	190 00	85 70			6 59	18 00	3	666 79	617 62
268 73					2 86	18 00	6	289 59	284 19
									607 00
									604 88
4,146 81	2,007 22	301 55		5 07	65 41	83 98	9	6,610 04	6,699 53
959 08	412 00	164 80		4 75	15 60	18 00	3	1,574 23	646 85
79 30	33 19	19 50			1 32			133 31	172 92
735 57	265 25	158 21		6 15	11 54			1,166 72	330 61
347 50	142 80				4 91			495 21	214 76

Port or district.	Present agent.	Seamen admitted.	Seamen discharged.	Mode of accommodation.	Rate of board and nursing per week.
NORTH CAROLINA—Con'd					
Washington.....	Henry F. Hancock....	14	16	Private.....	\$3 00.....
Ocracoke.....	Oliver S. Dewey.....	50	64	Hospital.....	
Beaufort.....	James E. Gible.....	19	22	Private.....	3 50 to \$4 00...
Wilmington.....	James T. Miller.....	120	123		
		316	393		
SOUTH CAROLINA.					
Charleston.....	W. F. Colecock....	157	193	Hospital.....	
Georgetown.....	John N. Merriman....	16	26	Private.....	
Beaufort.....	Ben. R. Bythewood...				
		173	213		
GEORGIA.					
Savannah.....	John Boston.....	235	218	Hospital.....	
St. Mary's.....	Julius A. Baratte....	2	2	Private.....	
Brunswick.....	Woodford Mahry.....	60	64		3 50.....
		297	284		
ALABAMA.					
Mobile.....	Thaddeus Sandford...	134	146	Hospital.....	
MISSISSIPPI.					
Pearl River.....	Robert Eager.....				
Natchez.....	Jas. W. McDonald....	11	12	Hospital.....	
Vicksburg*.....	Wm. W. W. Wood....				
		11	12		
FLORIDA.					
Pensacola.....	Joseph Sierra.....	119	127	Hospital.....	
St. Augustine.....	Paul Arnau.....	1	1	Private.....	3 50.....
Key West.....	John P. Baldwin.....	55	51	Hospital.....	
St. Mark's.....	Hugh Archer.....	64	66	Private board.....	3 50.....
St. John's.....	James G. Dell.....	23	22	do.....	3 50.....
Apalachicola.....	Robert J. Floyd.....	22	27	do.....	3 50.....
Fernandina.....	Felix Livingston.....				
Bayport.....	John Johnson.....	1	1		
		285	295		
LOUISIANA.					
New Orleans.....	F. H. Hatch.....	1,279	1,254	Hospital.....	
Teche.....	Robert N. McMillan...				
		1,279	1,254		
TEXAS.					
Galveston.....	Hamilton Stuart.....	104	149	Private.....	
Saluria.....	Darwin M. Stapp.....	10	6	Hospital.....	4 20.....
Brazos de St. Jago.....	James H. Durst.....				
		114	155		
MISSOURI.					
St. Louis.....	William A. Linn.....	537	438	Hospital.....	

* Returns from January 1, 1857, to May 31, inclusive, not received.

Continued.

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges, including commission.	Funeral expenditures.	Deaths.	Total expenditures.	Hospital money collected.
\$78 00 1,480 45 384 99 1,712 40	\$63 90 840 00 83 75 791 40	\$129 48 39 09 64 90	.....	..... \$15 00	\$1 39 133 70 5 29 26 06	..... ..... \$6 00 30 00	..... ..... 1 4	\$143 99 2,583 63 534 12 2,624 06	\$909 67 89 55 87 16 555 50
5,767 29	2,632 29	575 28	.....	25 90	199 81	54 00	8	9,254 57	2,300 02
3,010 20 358 85 .....	..... 137 90 .....	..... ..... .....	.....	.....	36 68 4 95	114 00	19	3,160 88 501 70	2,101 90 123 89
3,369 05	137 90	.....	.....	.....	41 63	114 00	19	3,662 58	2,225 79
2,406 90 10 50 318 50	902 00 5 60 103 50	483 80 41 40	\$84 50 ..... .....	..... ..... .....	39 62 16 4 91	84 00 30 00	14 5	4,000 82 16 26 498 31	619 98 135 57 70 58
2,735 90	1,011 10	525 20	84 50	.....	44 69	114 00	19	4,515 39	896 13
2,355 85	1,904 00	749 76	.....	.....	636 41	55 00	9	12,701 02	2,756 47
..... 4,705 61 425 00	..... 1,500 00 722 19	..... ..... 68 36	.....	.....	..... 219 51 12 15	..... ..... .....	..... ..... .....	..... 6,425 12 1,227 70	394 80
5,130 61	2,222 19	68 36	.....	.....	231 66	.....	.....	7,652 82	394 80
3,428 05 10 50 2,381 51 335 11 259 00 461 00 7 00	1,000 00 5 25 743 97 380 50 100 00 139 60	611 89 2 10 161 68 51 80 87 00	.....	.....	1,386 41 18 32 25 7 23 4 10 6 91 7	6 00 48 00 18 00 18 00	1 4 3 3	6,312 35 18 03 3,367 41 740 84 414 90 712 51 7 07	261 73 767 92 128 86 378 58 395 65 37 27 14 40
6,882 17	2,369 32	914 47	.....	.....	1,317 15	90 00	11	11,573 11	1,984 41
34,767 95	3,549 79	2,330 52	.....	.....	407 63	192 00	49	41,247 89	15,072 95
34,767 95	3,549 79	2,330 52	.....	.....	407 63	192 00	49	41,247 89	15,111 99
4,642 00 344 07 .....	..... 57 05 .....	..... 19 20 .....	.....	.....	46 72 4 05	30 00	5	4,718 72 424 37	677 34 276 39 107 20
4,986 07	57 05	19 20	.....	.....	50 77	30 00	5	5,143 09	1,060 93
9,887 62	998 68	448 50	.....	.....	970 50	100 00	59	12,405 30	4,482 21

STATEMENT—

Port or district.	Present agent.	Seamen admitted.	Seamen discharged.	Mode of accommodation.	Rate of board and nursing per week.
ARKANSAS.					
Napoleon.....	Alfred A. Edington....	235	195	.....	.....
OHIO.					
Miami	Dennis Caglin	21	21	Private.....	\$3 00.....
Sandusky	Geo. S. Patterson	8	9	do.....	3 00.....
Cuyahoga	Robert Parks	37	54	Hospital.....	.....
Cincinnati.....	Sam. B. W. McLean..	135	166	do.....	5 00.....
		201	250		
MICHIGAN.					
Detroit	Michael Shoemaker...	539	576	Hospital.....	2 00.....
Michilimackinac.....	J. A. T. Wendell.....	2	2	Private.....	3 00.....
		541	578		
INDIANA.					
Evansville*	J. Hutchinson				
New Albany.....	John B. Norman.....				
ILLINOIS.					
Chicago	Jacob Fry	508	525	Hospital.....	.....
Galena	Daniel Wann.....	50	50	.....	.....
Peoria.....	Wm. S. Moss .....			.....	.....
		558	575		
WISCONSIN.					
Milwaukee	Moritz Schoeffler.....	197	200	Private.....	2 50.....
IOWA.					
Dubuque	Edward Spottswood				
KENTUCKY.					
Louisville	Walter N. Haldeman			Hospital.....	.....
Paducah	William Noland .....			.....	.....
Smithland.....		25	23	.....	.....
		25	23		
TENNESSEE.					
Nashville.....	Jesse Thomas	5	5	Private.....	2 50.....
Memphis	Henry T. Hulbert.....	139	105	Hospital.....	3 50.....
Knoxville	John McMullen.....	.....	.....	.....	.....
		144	111		
OREGON TERRITORY.					
Astoria.....	John Adair.....				
Cape Perpetua.....	Addison C. Gibbs				

* Returns received to December 31, 1856.

Continued.

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges, including commissions.	Funeral expenditures.	Deaths.	Total expenditures.	Hospital money collected.
\$6,864 44	\$866 67	\$499 80	.....	.....	.....	\$952 00	46	\$8,488 91	.....
594 53	141 50	67 56	.....	.....	\$7 98	6 00	1	807 57	\$74 38
104 53	76 50	.....	.....	.....	1 83	19 00	2	194 86	418 87
6,545 49	999 96	1,318 68	\$3 00	.....	88 84	19 50	3	8,975 47	1,380 38
6,022 40	.....	.....	.....	.....	331 13	84 00	14	6,437 53	2,086 36
13,256 95	1,217 96	1,386 94	3 00	.....	429 78	121 50	20	16,415 43	3,967 65
2,694 72	1,694 45	.....	.....	.....	90 73	48 00	8	4,517 90	1,980 96
64 50	47 30	4 85	.....	.....	1 35	.....	.....	118 00	177 43
2,759 22	1,741 75	4 85	.....	.....	82 08	48 00	8	4,635 90	2,157 69
.....	.....	.....	.....	.....	2,462 94	.....	.....	2,462 94	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	304 90
.....	.....	.....	.....	.....	2,462 94	.....	.....	2,462 94	304 90
11,216 89	1,174 98	833 31	.....	.....	8,502 22	84 00	15	21,810 40	9,151 77
408 37	207 45	9 40	.....	.....	9 27	.....	.....	634 49	868 82
.....	.....	.....	.....	.....	.....	.....	.....	.....	85 20
11,625 26	1,382 43	841 71	.....	.....	8,511 49	84 00	15	22,444 89	3,105 79
2,323 06	877 83	194 50	.....	\$3 93	74 80	26 00	4	3,430 13	924 56
.....	.....	.....	.....	.....	.....	.....	.....	.....	102 30
4,691 85	1,948 08	378 99	.....	.....	1,010 89	96 00	.....	8,125 81	1,471 00
6,917 59	606 25	669 08	.....	.....	11 00	142 00	.....	8,545 92	194 80
527 00	.....	.....	.....	.....	.....	3 50	.....	530 50	.....
12,136 44	2,754 33	1,048 07	.....	.....	1,021 89	241 50	.....	17,202 23	1,665 80
26 42	.....	.....	.....	.....	26	.....	.....	26 68	326 56
1,063 50	.....	.....	.....	.....	10 15	13 50	3	1,027 15	330 90
.....	.....	.....	.....	.....	.....	.....	.....	.....	6 08
1,029 92	.....	.....	.....	.....	10 41	13 50	3	1,053 83	739 70
.....	.....	.....	.....	.....	.....	.....	.....	.....	154 78
.....	.....	.....	.....	.....	.....	.....	.....	.....	9 12
.....	.....	.....	.....	.....	.....	.....	.....	.....	163 94

STATEMENT—

Port or district.	Present agents.	Seamen admitted.	Seamen discharged.	Mode of accommodation.	Rate of board and nursing per week.
CALIFORNIA.					
San Francisco	Benj. F. Washington..	1,347	1,212	Hospital.....	.....
Sonoma.....	T. B. Storer .....	.....	.....	.....	.....
Sacramento	Charles C. Sackett....	.....	.....	.....	.....
Monterey.....	James A. Watson.....	.....	.....	.....	.....
San Pedro.....	Charles E. Carr.....	.....	.....	.....	.....
		1,347	1,212		
WASHINGTON TERRITORY.					
Puget's Sound.....	Morris H. Frost.....	.....	.....	.....	.....

Continued.

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges, including commissions.	Funeral expenditures.	Deaths.	Total expenditures.	Hospital money collected.
\$38,680 19	\$4,166 65	\$2,971 70	.....	.....	\$463 94	\$574 00	48	\$46,856 48	\$8,421 92
.....	.....	.....	.....	.....	.....	.....	.....	.....	264 09
.....	.....	.....	.....	.....	.....	.....	.....	.....	193 75
.....	.....	.....	.....	.....	.....	.....	.....	.....	8 60
.....	.....	.....	.....	.....	.....	.....	.....	.....	15 90
38,680 19	4,166 65	2,971 70	.....	.....	463 94	574 00	48	46,856 48	8,634 56
7	.....	.....	.....	.....	07	.....	.....	7 07	238 51

REPORT ON THE FINANCES.

Statement of the Marine Hospital Fund for the fiscal year ending June 30, 1857.

RECEIPTS AND CLASSIFICATION OF EXPENDITURES.

States.	Seamen admitted.	Seamen discharged.	Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges.	Funeral expenditures.	Deaths.	Total expenditures.	Hospital money collected.
Maine.....	410	489	\$8,873 36	\$2,937 58	\$478 45	\$4 00		\$301 78	\$43 07	8	\$19,758 94	\$4,907 43
New Hampshire.....	113	112	183 37	248 25	19 30			10 49	6 00	1	1,069 71	1,177 83
Vermont.....	14	14	135 31	62 43	8 40			2 63			1,069 31	1,179 50
Massachusetts.....	554	554	19,094 97	2,692 45	1,695 96	13 50		9,834 95	54 00	25	28,318 99	21,469 30
Rhode Island.....	194	194	1,074 69	837 35	435 40			34 58	94 00	13	3,310 33	3,469 76
Connecticut.....	145	145	1,845 77	343 45	113 40			39 08	72 00	5	3,997 77	3,324 79
New York.....	1,936	1,305	33,955 46	998 74	634 10			863 35	34 00	53	36,793 77	54,749 61
New Jersey.....	97	31	385 07	857 75	50 48			10 82	16 00	3	1,438 54	6,973 79
Pennsylvania.....	292	384	14,476 82	1,197 76	404 15		\$574 67	379 85	286 50	30	17,159 15	7,183 04
Delaware, (no return).....												
Maryland.....	281	281	4,381 45	6 35				4 32	100 00	29	4,539 59	7,179 54
District of Columbia.....	33	30	4,699 34					65 84	19 00	8	4,701 98	4,400 81
Virginia.....	926	927	4,146 81	2,007 59	301 55		5 07	65 41	83 98	8	6,610 04	6,689 53
North Carolina.....	363	363	6,707 50	2,639 20	575 28		25 90	199 81	54 00	8	9,354 57	9,300 08
South Carolina.....	173	913	3,369 05	1,337 90				41 83	114 00	19	3,689 58	2,925 79
Georgia.....	997	994	9,735 90	1,011 10	526 30	84 50		44 69	114 00	19	4,515 39	2,868 13
Alabama.....	134	146	9,355 85	1,904 00	749 76			638 41	55 00	9	19,701 02	9,756 47
Mississippi.....	11	985	6,893 17	9,999 39	914 47			931 66			7,689 89	3,384 80
Florida.....	985	1,979	24,767 85	3,549 79	9,330 50			1,317 15	90 00	11	11,573 11	1,984 41
Louisiana.....	1,154	1,155	4,986 07	57 05	19 50			407 63	199 08	49	41,947 69	15,111 96
Texas.....	1,114	438	9,867 63	998 68	448 50			50 77	30 00	59	5,143 09	1,060 93
Missouri.....	935	195	8,867 63	866 67	489 80			970 50	293 00	46	8,489 81	4,488 91
Arkansas.....	235	201	13,556 44	1,317 95	1,386 94	3 00		609 78	191 50	90	16,415 43	3,967 65
Ohio.....	541	578	9,759 99	1,741 75	4 85			82 04	48 00	8	4,635 90	9,157 69
Michigan.....	558	575	11,625 86	1,389 43	841 71			8,511 49	84 00	15	93,444 89	3,105 79
Illinois.....	197	500	9,323 68	1,777 88	194 50		3 93	74 80	96 00	4	3,430 13	994 58
Wisconsin.....												103 30
Iowa (no return).....												304 90
Indiana.....	25	93	19,138 44	9,754 33	1,048 07			9,469 94			17,909 93	1,665 80
Kentucky.....	144	111	1,029 92					1,021 60	94 50		1,653 83	739 70
Tennessee.....								10 41	13 50	3		163 84
Oregon Territory.....												8,834 56
California.....	1,947	1,319	38,680 19	4,166 65	9,971 70			463 94	574 00	48	46,856 48	9,924 58
Washington Territory.....			7 00					7			7 07	
	9,792	10,006	963,693 92	36,499 74	16,478 95	105 00	609 57	91,594 89	3,101 06	392	343,934 79	167,335 99

F. BIGGER, Register.

TREASURY DEPARTMENT, Register's Office, November 30, 1857.

No. 14.

OFFICE OF THE LOUISVILLE AND PORTLAND CANAL COMPANY,
Louisville, November 25, 1857.

SIR : I have received your communication of the 4th instant, and in accordance with your request I hereby submit a report on the condition of the Louisville and Portland canal, "embracing such facts and information as may be useful and interesting to the public "

I proceed, in the first place, to state the attitude of the work as regards its custody and management.

At the instance of the stockholders of the company, the legislature of Kentucky, in February, 1842, so amended its charter as to authorize the board of president and directors to appropriate the net income of the company to the purchase of the stock owned by individuals in the same, the object being to extinguish, by this process, the individual stock held in the company, and then to offer the custody and management of the canal to the United States, the State of Kentucky, or the city of Louisville, on condition that such one of the parties mentioned as may accept the same "shall levy tolls only sufficient to keep the canal in repair, and pay all the necessary superintendence, custody, and expenses, and make all necessary improvements, so as to answer the purposes of its establishment, and protect and guard the interests of commerce."

The company accepted this amendment of its charter, and the board from year to year appropriated the net income of the canal to the purchase of the individual stock, until, on the 31st January, 1855, the amount on hand being sufficient to extinguish all that remained, I announced to the department the readiness of the board to tender the custody of the canal to the United States upon the conditions prescribed by the amended charter. The department replied that there had been no legislation authorizing its acceptance of the canal, and requested that the president and directors should each retain one share of stock, so as to remain eligible for a continuance in office, and still hold and manage the canal, under the provisions of its charter, until authority might by law be conferred on the department to receive it. This request was complied with, and the work remains in charge of the board, which continues to manage it with strict reference to the requirements of its charter.

I proceed now to state the operations of the canal since the date of the final liquidation of the individual stock, except the one share each, still held by the president and directors, to wit, on the 31st January, 1855.

The board at once reduced the toll from fifty cents to twenty-five cents per ton, believing that the latter rate would be sufficient to raise the sum required to defray the ordinary expenses of the canal, and make certain much needed repairs and improvements.

The contemplated repairs and improvements were : Two basins or passing places on the line of the canal ; an embankment at its head 20 feet high and 500 feet long, with a stone wall to support it ; removal of sediment two feet in depth throughout the entire length and width of the canal ; blasting off and removing the ledges of stone from

each side, the ledges being from three to ten feet wide and averaging six feet in thickness ; re-paving the slopes of the banks ; taking down and rebuilding a lock wall ; taking down a heavy stone arched bridge and substituting a moveable pivot bridge ; building a guard gate near the head of the canal ; building two abutments at the lower locks, and excavating and removing 500 feet from the north side of the canal at its head.

These improvements have been completed, except the guard gate, the removal of ledge stone from the walls and slopes, and the excavation and removal of 500 feet from the north side of the canal at its head.

The board has purchased a portion of the ground required for the construction of the projected branch canal in the town of Portland, and is at present negotiating for the remainder.

The following statement shows the receipts and disbursements of the canal since January 31, 1855 :

Cash on hand January 31, 1855.....	\$5,148 63
Tolls received from January 31, 1855, to December 31, 1855	94,356 19
Cash received for stone and old iron sold.....	748 78
	<hr/>
	100,253 60
Cash paid for repairs, expenses, and improvements.....	49,154 52
	<hr/>
Balance on hand January 1, 1856.....	51,099 08
Tolls received in the year ending December 31, 1856...	75,791 85
Cash received for stone and old wheelbarrows sold.....	501 00
	<hr/>
	127,391 93
Cash paid for expenses, repairs, and improvements.....	126,328 74
	<hr/>
Balance on hand January 1, 1857.....	1,063 19
Tolls received from January 1, 1857, to November 23, 1857	102,835 68
Cash received for stone and old wheelbarrows sold.... ..	2,498 08
	<hr/>
	106,396 95
Cash paid for expenses, repairs, and improvements.....	52,873 00
	<hr/>
Balance on hand November 23, 1857	53,523 95
	<hr/>

The balance of cash on hand will probably be sufficient to carry to completion the unfinished repairs and improvements, and purchase the ground yet required for the branch canal.

The completion of the above named improvements has furnished greatly increased facilities for the passage of boats through the canal ; whereas before the depth of the sedimentary deposit, and the encroachments of the sharp and irregularly projecting ledges of stone on the sides of the canal made the passage of boats slow and tedious, often crippling their progress by breaking their wheels, now the in-

creased depth and width of the canal enables them to pass safely and speedily. Before, when boats approached the stone arched bridge, they were compelled to stop and lower their chimneys, involving considerable delay and expense; *now*, by the use of the pivot bridge, they pass without a moment's detention. The use of the large basins is found to be very convenient and advantageous. Formerly, when a boat was in the canal, all others ready to pass in the other direction were necessarily detained until she was out, and very frequently several would be thus detained at the same time, not merely for an hour or two, but often as long as twenty-four hours; *now* several boats, going both ways, may be passing at the same time, as the basins furnish convenient passing places. In short, the increased facilities furnished by the several improvements named render the passage of boats so easy and expeditious that the detention of a boat very rarely happens; and it affords me pleasure to state that the work done receives the universal approbation of those having occasion to use the canal.

I have the honor to be, with much respect, your obedient servant,
JAMES MARSHALL, *President*.

Hon. HOWELL COBB,
Secretary of the Treasury, Washington.

A.

TREASURY DEPARTMENT,
First Auditor's Office, November 12, 1857.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1857.

Accounts adjusted, viz:

	Number of accounts.	Amount of receipts.
Collectors of the customs.....	1, 607	\$74, 492, 746 19
Collectors under the steamboat act.....	419	44, 988 65
Aggregate of receipts.....		74, 537, 734 84
		Amount of pay- men .
Collectors and disbursing agents of the Treasury.....	1, 564	\$7, 829, 840 95
Official emoluments of collectors, naval officers, and surveyors	1, 098	1, 177, 389 26
Additional compensation of collectors, naval officers, and surveyors—claims for the refunding of duties illegally exacted, and claims for net proceeds of unclaimed merchandise	1, 504	645, 063 91
The judiciary	694	1, 058, 078 59
Interest on the public debt	83	3, 252, 827 17

STATEMENT A—Continued.

	Number of accounts.	Amount of pay- ments.
Treasury notes presented for funding and redemption.....	9	\$4,286 83
Redemption of United States war bounty scrip.....	3	427 94
Claims for property lost in the military service of the United States.....	33	1,936 31
Inspectors of steam vessels for travelling expenses, &c.....	127	20,325 65
Salaries of officers of the civil list paid directly from the treasury.....	1,042	347,538 93
Claims for the redemption of United States stock.....	351	3,189,961 30
Superintendents of lights.....	795	959,755 93
Agents of marine hospitals and superintendent of insane asylum, Washington city.....	904	369,066 90
Commissioner of Public Buildings.....	154	263,660 83
Contingent expenses of the Senate and House of Represen- tatives, and of the departments and bureaus of the gov- ernment, &c.....	514	1,212,470 43
Coast survey.....	17	228,000 18
The Treasurer of the United States for general receipts and expenditures.....	4	79,064,116 80
The Treasurer of the United States for pay and mileage of the members of the House of Representatives.....	8	1,033,963 20
The Secretary of the Senate for pay and mileage of senators.....	2	477,059 44
Designated depositaries for additional compensation.....	16	7,987 41
Construction and repairs of public buildings.....	1,883	2,881,898 14
The Territories.....	106	154,930 00
Disbursing clerks for paying salaries.....	311	1,719,000 98
The Mint.....	168	732,379 09
Disbursing agent of California land commissioners.....	3	14,608 95
Withdrawal of applications for appeal cases, &c.....	13	52,102 63
Accounts for the payment of the creditors of the late re- public of Texas, under act of February 28, 1855.....	209	629,353 24
Accounts of public printers and of contractors for furnish- ing paper for public printing.....	140	616,463 91
Miscellaneous accounts.....	445	5,142,726 35
Aggregate of payments.....		113,117,221 25
Number of accounts recorded.....	10,127	
Number of letters recorded.....	6,311	

I have the honor to be, very respectfully, your obedient servant,

T. L. SMITH, *Auditor.*

Hon. HOWELL COBB,
Secretary of the Treasury.

B.

TREASURY DEPARTMENT,
Second Auditor's Office, October 31, 1857.

SIR: In obedience to the request in your letter of the 23d instant, I have the honor to transmit herewith a statement showing an outline of the operations of this office for the fiscal year ending June 30, 1857.

Very respectfully, your obedient servant,

T. J. D. FULLER,
Second Auditor.

Hon. HOWELL COBB,
Secretary of the Treasury.

Statement of the operations of the Second Auditor's Office during the fiscal year ending June 30, 1857, showing the number of money accounts settled, the expenditures embraced therein, the number of property accounts examined and adjusted, together with other duties performed pertaining to the business of the office; prepared in obedience to the instructions of the Secretary of the Treasury of the 23d of October, 1857.

The number of accounts settled is 2,106, embracing an expenditure of \$11,043,441 84, under the following heads, viz:

Pay department of the army	-	-	-	\$5,648,907 06
Ordnance department of the army	-	-	-	1,098,129 68
Indian affairs	-	-	-	2,983,703 22
Quartermaster's department of the army—disbursed on account of "clothing of the army," "contingencies of the army," and the pursuit and apprehension of deserters	-	-	-	857,668 82
Military contributions in Mexico	-	-	-	100,000 00
Military Asylum	-	-	-	115,085 68
Private and State claims	-	-	-	108,796 72
Medical department of the army	-	-	-	50,179 60
Books of tactics, &c.	-	-	-	4,118 42
Expenses of recruiting	-	-	-	76,690 72
Contingent expenses of Adjutant General's department	-	-	-	161 92
				<hr/>
				11,043,441 84
				<hr/>

Property accounts examined and adjusted	-	-	-	4,899
Private claims examined and settled	-	-	-	567
Private claims examined and rejected, or suspended	-	-	-	480

Requisitions registered, recorded, and posted	-	-	2,219
Recruits of the army registered	-	-	913
Certificates of military service issued to the Pension Office	-	-	18,750
Dead and discharged soldiers registered	-	-	2,525
Letters, accounts, and papers received, briefed and registered	-	-	6,332
Letters written, recorded, indexed, and mailed	-	-	5,517
Annual statement of Indian disbursements, prepared for Congress, <i>in duplicate</i> , for the fiscal year ending June 30, 1857; comprised in 1,000 sheets foolscap.			
Annual statement of the "recruiting fund," prepared for the Adjutant General of the army.			
Annual statement of the "contingencies of the army," transmitted <i>in duplicate</i> to the Secretary of War.			
Annual statement of contingencies of this office.			
Annual reports of balances to First Comptroller.			
Quarterly reports of balances, and changes therein, to the Second Comptroller, by direction of the Secretary.			
Report to the Secretary of War, under a resolution of the House of Representatives of January 17, 1857.			
There are on the book-keeper's register 1,331 accounts, of which 750 are journalized and posted.			
The appropriation ledgers and journals of the War and Interior have been carefully kept.			

T. J. D FULLER,
Second Auditor.

TREASURY DEPARTMENT,
Second Auditor's Office, October 31, 1857.

C.

TREASURY DEPARTMENT,
Third Auditor's Office, November 10, 1857.

SIR: I have the honor to submit the following report of the operations of this branch of the Treasury Department for the fiscal year ending June 30, 1857.

From the chief book-keeper's statement it appears that the aggregate amount of drafts on the treasury, by requisition, in the fiscal year was \$15,256,236 46, as follows:

Drafts by requisition charged to personal accounts....	\$14,084,772 05
Drafts by requisition on account of military contributions, charged to personal accounts.....	25,260 54
Drafts by requisition for the payment of claims—	
California war bonds	\$852,103 42
Other claims.....	294,100 45
	<hr/>
	1,146,203 87
	<hr/>
	15,256,236 46
	<hr/>

REPAYMENTS.

Amount of counter requisitions by transfers	\$1,822,728 29
Amount of counter requisitions by deposits in the treasury.....	115,077 27
	<hr/>
	1,937,805 56
	<hr/>

The aggregate amount of accounts settled during the fiscal year, and comprised in 3,205 reports, was \$15,941,715 63, as follows:

Accounts settled out of advances made and charged to disbursing officers and agents	\$14,606,563 16
Accounts settled appertaining to military contributions, act March 3, 1849.....	188,948 60
Accounts settled appertaining to California war bonds, under act of Congress.....	852,103 42
Accounts settled and charged to the appropriations, including special acts of Congress for relief of individuals	294,100 45
	<hr/>
	15,941,715 63
	<hr/>

A more detailed report of the operations of this office will be found in the following statements, showing the character and amount of business transacted in each of its subdivisions, as also the condition of the business at the close of the first quarter of the present fiscal year.

QUARTERMASTER'S DIVISION.

In this division there were received during the fiscal year 809 quarterly accounts of officers doing duty in the quartermaster's department of the army, the aggregate disbursements involved therein amounting to \$5,487,907 84.

During the same period there were audited 782 accounts, involving the sum of \$5,288,921 55; leaving, at the end of the fiscal year, 71 accounts unsettled, as follows:

Remaining unsettled on the 30th June, 1856	44
Received in the year ending 30th June, 1857.....	809
	<hr/>
	853
Settled in the year ending 30th June, 1857.....	782
	<hr/>
On hand unsettled	71
	<hr/>

During the first quarter of the present fiscal year, ending September 30, there were received 184 accounts; settled during the same period 155; leaving unsettled at the end of the quarter 100; all of

which (excepting 27, which are suspended for explanations) will probably be disposed of during the present month.

The number of letters written in this division during the fiscal year was 1,903.

SUBSISTENCE DIVISION.

In this division there were audited during the last fiscal year 840 accounts of officers doing duty in the commissary's department of the army, involving an expenditure of \$2,191,625 73.

The number of accounts audited during the quarter ending September 30 was 289, involving an expenditure of \$422,680 94.

There remained on file, unadjusted, on September 30, 1857, six accounts, involving the sum of \$13,316 26.

Number of letters written during the fiscal year in this division is 838.

PENSION DIVISION.

In this division are examined and settled the accounts of army pension agents; also claims for arrearages of pensions, and for pensions due and unclaimed at the pension agency for a period exceeding fourteen months, and, therefore, by law made payable at the treasury.

During the fiscal year there were received 188 quarterly accounts of pension agents, which, added to 35 on hand at the close of the last fiscal year, made an aggregate for settlement of 223. The number settled during the year was 212, involving the sum of \$1,554,399 87.

Of pension claims received there were 556, of which 403 were settled, involving the sum of \$23,038 62. The residue were suspended for additional evidence or disallowed.

During the quarter ending 30th September, there were received 53 quarterly accounts, there being also 11 on hand at the commencement of the quarter. There were adjusted and settled during the same period 58, involving the sum of \$377,695 15, leaving six on hand.

Of pension claims received during the same quarter there were 123, of which 100 were settled, involving the sum of \$7,796 56, and the residue suspended or disallowed.

The number of letters written in this division during the fiscal year, was 1,750; of calls for information from departments and offices there were received and answered 245.

ENGINEER DIVISION.

To this division are assigned the accounts of all officers and agents disbursing under the orders of the engineer and topographical engineer bureaus of the War Department, and the accounts of such officers and agents disbursing under the special direction of the War Department as are transmitted to this office for settlement.

Accounts of officers and agents of the Engineer Bureau.

These embrace expenditures for the purchase of sites for, and for the construction and repair of fortifications; for the surveys and improve-

ments of harbors on the Atlantic, and of rivers emptying into it, and all works of harbor and river improvement on the Gulf of Mexico; for continuing the Washington Aqueduct, and for the support of the Military Academy.

Accounts of officers and agents of the Topographical Engineer Bureau.

These embrace expenditures for military and geographical surveys; for surveys of the northern and northwestern lakes; for surveys in reference to the military defence of the frontier, inland and Atlantic; for surveys of routes for a railroad from the Mississippi river to the Pacific ocean; for the construction of military roads; for all works of harbor and river improvement on the lakes; and for improvement of the navigation of the Mississippi river, and of rivers emptying into it.

Accounts of officers and agents under the special direction of the War Department.

In these are embraced expenditures for surveys of routes for a railroad from the Mississippi river to the Pacific ocean; for the construction of certain military roads; for the extension of the United States Capitol and the General Post Office building; for continuing the work of the new dome of the Capitol; for surveying and marking the southern boundary line of Kansas Territory; and for continuing the experiment of sinking artesian wells upon the public grounds.

The number of these accounts that were on file in this division unadjusted at the commencement of the fiscal year ending June 30, 1857, was

The number received during that year was 22

And the number for adjustment was therefore 260

Of this number there were adjusted during the year 223

And the number remaining unadjusted at its close was 37

The two hundred and twenty-three accounts adjusted within the year involved the sum of \$3,093,934 75

In addition to the number of accounts unadjusted on the 1st of July last, namely 37

There had been received up to the 1st of October 57

Making an aggregate of 94

Of this number there were adjusted between the 1st of July and the 30th September, 1857, (in which an amount of \$802,261 88 was involved) 80

And there remained unadjusted on the 1st of October 14

Number of letters written during the year in this division was... 290

MISCELLANEOUS DIVISION.

During the fiscal year 352 claims and accounts under general laws and special acts of Congress were received and registered, involving an aggregate amount of \$1,699,487 63; of these, and others previously on file, 429 were investigated and acted on, involving the sum of \$1,226,080 12. The amount allowed was \$1,187,005 18; the residue of \$73,074 94 was suspended or disallowed for want of sufficient evidence or the authority of law.

Up to the 30th of September 31 additional claims were received, amounting to \$11,460 18; and 93 claims and accounts were investigated and reported on during the same period, amounting to \$302,552 77, of which \$285,199 88 was reported for allowance, and \$47,352 89 disallowed or suspended for the same reasons as above.

Of these claims I will remark, there are no unusual features except in three cases, viz: the California war bond debt, the claim of the State of Maryland for interest on advances to the United States during the war of 1812, and the claim of the Edisto island company of South Carolina militia for personal services, and for the erection of two fortifications for the said island of Edisto during the same war. They were very heavy claims, and the allowances upon them were made under special acts of Congress.

In addition to the above many other reports relative to claims, some of them involving laborious investigations, were made to the Secretaries of the Treasury and War Departments, and upon calls of Congress and the Court of Claims.

Some old claims for supplies and services in the Seminole Indian war of 1836 to 1841 remain on hand in the same condition as at the date of the last report. Action has been had in a few cases, but none have been allowed, nor is it believed that any further allowance can be made on any of them without additional legislation. More particular reference was made to this class of cases in a former report.

The number of claims for horses and other property lost or destroyed in the military service of the United States, under the act of March 3, 1849, still remains large. Such as have been called up by the parties, or their attorneys, have been promptly acted on; but the majority have been suspended for additional proof or disallowed. In this way 120 of these claims have been disposed of during the fiscal year, and up to 30th September, 176. The amount allowed during the year was \$1,936 30.

During the fiscal year there were 740 letters written in this division, and record books filled to the extent of 928 pages.

SOLDIERS' CLAIMS AND BOUNTY LAND DIVISION.

During the past fiscal year 1,173 communications relating to pay, pension and bounty land claims were duly investigated and disposed of, including claims of widows and orphans under acts of March 16, 1802, April 16, 1816, and the first section of the act of March 3, 1853, (McRae's volunteers,) which are executed in this office. Of the entire number of claims presented 29 were allowed. The amount of

money involved in the payment of the claims allowed was \$2,084 61. 50,141 bounty land claims, with 257 invalid and half pay pension cases, were examined and certified to the Commissioner of Pensions. Since the first July and up to the 30th September 4,148 bounty land claims, with 34 invalid and half pay pension cases, have been examined and certified to the Commissioner of Pensions. 260 communications relative to pay, pension and bounty land claims have also been received and registered, all of which have been disposed of. The number of letters written during the year in this division was 1,931. 664 bounty land claims yet remaining to be examined and certified to the Commissioner of Pensions.

COLLECTION DIVISION.

To this division are assigned the correspondence and other proceedings pertaining to the accounts of officers and agents who have been at any time disbursing for the government and have ceased to disburse, or gone out of office, having balances standing against them on the books of this office. A docket is kept embracing the names of all such officers or agents, and the amounts claimed from each, to which are added, from time to time, the names of others as they go out of service or cease to disburse, having balances charged against them.

At the date of the last report the outstanding balances were as follows:

On account of "arrearages" charged prior to 1820...	\$2,808,800 17
Charged on current books since 1820.....	3,011,272 97
Total.....	<u>5,820,073 14</u>

Of this amount there was then in suit and in course of prosecution, under the direction of the Solicitor of the Treasury, the sum of \$2,110,365 04 on account of "arrearages," and of the amount charged on the current books, the sum of \$1,764,559 72, leaving a balance for collection, by suit or otherwise, of \$1,945,148 38.

The operations of this division from the 30th September, 1856, till the 30th September, 1857, may be thus briefly stated:

Total balance September 30, 1856.....	\$5,820,073 14
Amount charged to officers during the year as having ceased to disburse, and who have accounts and vouchers in process of adjustment...	39,979 00
	<u>\$5,860,052 14</u>
From which deduct amount closed by settlements and payments into the treasury during the year.....	327,443 31
Total balance September 30, 1857.....	<u>5,532,608 83</u>
Of which in suit and in course of prosecution under the direction of the Solicitor of the Treasury on account of arrearages.....	2,110,365 04

Of amount charged on current books	\$1,479,465 61	
		<u>\$3,589,830 65</u>
Balance.....		1,942,778 18
Of which accrued prior to 1820.....		<u>698,434 13</u>
Leaving a balance since 1820 outstanding 30th September, 1857.....		<u><u>1,244,344 05</u></u>

The number of letters written and recorded was 941. Quarterly reports have also been made, exhibiting at the end of each quarter the names of the debtors, office, or capacity in which disbursing, their residences, as far as known, the date to which their accounts were last settled, and the amount due.

It is obvious that, from the long lapse of time since many of those balances accrued, the death and insolvency of many of the persons charged, and the difficulty of ascertaining places of residence of others who may be living, and the fact that a portion of the amounts are generally matters of controversy between the government and the individual charged, the work of settling or collecting them must be protracted. Indeed, it would seem that a considerable portion of the charges styled "arrearages," all of which accrued prior to 1820, can never be satisfactorily closed, unless it be by legislative authority. It is gratifying, however, to find that the process of accumulation, which had been constantly going on, has at last been checked, and, instead thereof, a gradual reduction has been made.

On the 30th June, 1854, the total outstanding balance was \$6,193,613 11, of which there was in suit and in course of prosecution, under the direction of the Solicitor of the Treasury, \$3,448,664 23. Since then, up till the 30th September, 1857, there have been added to the docket the names of officers and others, exhibiting balances at their debit to the amount of \$627,518 42, making a grand total of \$6,821,131 53. In the same time the reductions have amounted to the sum of \$1,288,522 70, leaving, as above stated, a total balance still outstanding of \$5,532,608 83. During the last year the amount added to the docket amounted to only \$39,979, while the reduction by settlements and payments amounted to \$327,443 31.

Upon examination of the foregoing details, I trust you will agree with me in the opinion that the business of this office is in a satisfactory condition. Old arrearages, which had been accumulating for years, have been brought up, so that, at the date of the last annual statement to the Secretary of War of the number of unsettled accounts presented to this office in the last three years, up to and including the 30th September, 1857, which will not be included in the annual report of this office to the Comptroller of the Treasury, it appears that, with very few exceptions, all the accounts remaining unsettled are for disbursements made during the present year. The whole number of unsettled accounts then remaining on hand was 98, of which only four were for quarters antecedent to the second quarter of the year; and since then 50 have been settled, leaving only 48 ac-

counts of the whole number presented in the three last years ending 30th September, 1857.

The number of disbursing officers and agents, whose accounts are by law assigned to this office for settlement, and required to be rendered quarter yearly, is 510, thus producing 2,040 accounts during the year for settlement. In addition to those by the act of 3d March last, it was provided that all the accounts of disbursing officers in the quartermaster's department for clothing, and camp and garrison equipage for the army, which had previously been settled in the Second Auditor's office, involving an annual expenditure of nearly a million of dollars, should thereafter be settled in this office. Notwithstanding the gradual and constant increase in the business of the office, consequent on the growth and expansion of the country, the active and more extended operations of the military service, as well as the large appropriations for works of a civil and a military character, the expenditures on account of which are assigned to this office for settlement, I feel entirely confident that the present force of the office will be capable of meeting all the demands of the public service without any material delay.

In this connexion, however, I beg leave to invite your attention to a fact which has been the subject of correspondence with the late Secretary of the Treasury, as well as yourself, viz: the singular position this office occupies with regard to its clerical force. There are now, and have been for two years past, legally attached to this office ninety clerks, whose salaries are regularly estimated and appropriated for, and yet the actual force therein is but sixty-five clerks. This state of things has existed to a less extent, however, for several years past. In 1854, the number of clerks employed was 78; but by transfers to other offices the number has been gradually reduced until it has reached the number above stated. Thus, it appears, this office is charged with the sum of \$132,440 for compensation of its clerical force, when, in reality, \$33,800 of the appropriation is for compensation of twenty-five clerks performing service in other branches of the department. The clerks detailed from this office are disposed of as follows:

		Clerks.	Salary.
In the office of the	Secretary of the Treasury	- 4	\$5,600
	First Comptroller	- 2	2,600
	Second Comptroller	- 1	1,200
	Solicitor	- 1	1,400
	First Auditor	- 4	5,600
	Second Auditor	- 2	2,600
	Fourth Auditor	- 3	4,200
	Sixth Auditor	- 4	5,200
	Register	- 3	4,200
	Treasurer	- 1	1,200
		<hr/> 25	<hr/> 33,800

Although some of these transfers, at the time when made, were understood to be only temporary, and the return of the clerks so

transferred was contemplated, yet, upon careful consideration of the circumstances, and having full confidence in the capacity of the present force to keep up with the current business, I have on several occasions signified to the head of the department that their services could be dispensed with so far as this office was concerned; and, therefore, I would now respectfully recommend that some arrangement may be made, if practicable, whereby the clerks referred to may be legally attached to the several offices in which they are employed, so that they may hereafter be omitted from the estimates of this office, and it relieved from the large extra charge from which it derives no benefit.

Very respectfully, your obedient servant,

ROBERT J. ATKINSON, *Auditor*.

Hon. HOWELL COBB,
Secretary of the Treasury.

D.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 28, 1857.

SIR: I have the honor to submit to you a report of the operations of this office during the fiscal year which terminated on the 30th of June last.

The number of accounts audited within that period was fifteen hundred and seven. Of these, two hundred and sixty-four were accounts of disbursing officers, embracing fifty-eight thousand nine hundred and twenty-seven individual accounts, for different periods of time, of persons connected with the naval service, each of which underwent the same critical examination that it would have done if it had been separately presented at the office. The accounts thus audited involved, in the aggregate, disbursements to the amount of \$15,411,884.

The letters received and registered, with a brief abstract of each, was five thousand and four; those written and recorded were five thousand seven hundred and seventy. Four thousand and twenty certificates were furnished to the Commissioner of Pensions of the respective service of persons claiming bounty land under the act of Congress of March 3, 1855. The examinations required for the purpose of obtaining this information necessarily consumed a great deal of time, extending, as they did, over an immense number of rolls, containing from a hundred to a thousand names each, and nearly all of them without an index. The requisitions registered during the year were twelve hundred and fifty-four. The allotments registered during the same period were twelve hundred and thirteen.

Various reports were made to the Secretary of the Navy respecting the hospital fund, the contingent expenses of the department, and other business of the office, among which was a statement, required by a resolution of the House of Representatives to be transmitted by

the Secretary to that body every year, showing the annual pay of each person whose name is contained in the Navy Register ; "the amount paid him for rations, servants, and forage, and the gross amount paid or allowed him in all respects, for and on his account, for and during the preceding fiscal year." This compilation in respect to persons so numerous, receiving their pay and other allowances from so many disbursing agents, in different parts of the world, and under such varying circumstances, is, as may be supposed, a work of much time and labor, requiring months for its preparation.

The books of the office were carefully and faithfully kept during the year.

Many other official matters received the attention and occupied the time of the several clerks, such as the apportionment of prize money, the preparation of cases for suit, searches for information for numerous applicants, &c., which cannot all be particularized in this report.

The present condition of the office is good, with the single exception that the space it is permitted to occupy is too confined for the convenient accommodation of all the clerks, or to admit of so methodical an arrangement of the papers for facility of access as could be desired. I think it is better to submit to this deficiency of room, however, than to have any of the desks transferred to another building. The force employed is sufficient for the prompt and efficient transaction of the business, without being unnecessarily large. The clerks are attentive and industrious, and no branch of the business is in arrear.

I have the honor to be, sir, very respectfully, your obedient servant,
A. O. DAYTON.

Hon. HOWELL COBB,
Secretary of the Treasury.

E.

TREASURY DEPARTMENT,
Fifth Auditor's Office, November 5, 1857.

SIR : In compliance with the request contained in your letter of the 23d ultimo, I have the honor to state, that of the various descriptions of accounts belonging to this office, there have been reported on and transmitted to the Comptroller, during the fiscal year ending June 30, 1857, one thousand two hundred and seventy-five, and that during the said period letters in relation to the business of the office were written and despatched to their destinations to the number of one thousand two hundred and eighty-two.

Under the act of Congress of March 1, 1855, "for remodeling the diplomatic and consular systems," most of the accounts of our consuls, commercial agents, &c., in foreign ports, have been finally adjusted. The very few that remain unadjusted, of this description of accounts, are in consequence of the imperfect manner they were prepared ; these

imperfections have been pointed out to the parties, who will, no doubt, in due time correct the same.

The accounts of our consular officers, under the act of Congress approved August 18, 1856, "for regulating the diplomatic and consular systems," which act went into operation on the first day of January last, are transmitted quarterly, and, where it was possible to do so, have been promptly adjusted. The directions contained in the 18th section of the act, and in the 236th and 237th sections of the printed regulations, relative to the preparation of their accounts, appear to have been misapprehended by some of the consular officers, and their accounts, consequently, were erroneously made up and transmitted. These have all been examined, and the errors and omissions duly pointed out to them.

It was scarcely to be expected, in putting into operation the provisions of an act affecting all our diplomatic and consular officers abroad, which in many instances altered their salaries, and required new modes of preparing their accounts, that some mistakes would not have been committed in regard to their duty in the premises. It is due to these officers to state, that, considering the changes which have been made, and the additional duty imposed upon them, their accounts have generally been rendered with great care, and with an evident desire to comply with the instructions of the President.

The further operations of the office under the act have been to prepare, under the special directions of the Secretary of State, the books and forms necessary to the organization and perfection of the system prescribed by the President, in accordance with the provisions of the said act. Under this system the duties of the office have been increased, requiring the careful attention of the clerks in carrying out its detail, which may be stated, in part, as follows, viz :

First. Registering all fees collected, accounted for, and reported by consular officers.

Second. Registering all consular receipts and statements of certified invoices forwarded by the collectors of customs to the Secretary of the Treasury.

Third. Registering and arranging the statements of the rates at which depreciated currency of the country in which the consular officer resides is computed in United States or Spanish dollars, or in silver or gold coins of other countries.

Fourth. Registering and arranging the monthly reports of the rates of exchange prevailing between the ports or places at which the consular officer is located and London, Paris, Amsterdam, Hamburg, and New York.

Fifth. Preparing statistics of the commercial information in reference not only to the trade of the place of the residence of the consular officer, but that of the neighboring country or towns with which it may be connected commercially, or through which the merchandise may be shipped to the United States.

Sixth. Preparing statistics of the prices current of the staple articles of foreign production exported from the country of their residence to the United States.

The detail of this system, it is expected, will be perfected and

matured on or before the termination of the quarter ending March 31, 1858; and the results, under the respective heads mentioned, will then be furnished when called for by the Secretary of the Treasury.

It is gratifying for me to state that the regulations issued by the President, when carefully observed by the consular officer, have greatly facilitated the accounting clerks in the prompt settlement of their accounts.

During the year the current work of the office has been kept up, and the duties of each clerk performed in a prompt and commendable manner.

I have the honor to be, very respectfully, your obedient servant,
MURRAY McCONNEL,
Auditor.

Hon. HOWELL COBB,
Secretary of the Treasurer.

F.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST OFFICE DEPARTMENT,
November 14, 1857.

SIR: In compliance with your request of the 23d ultimo, I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1857.

In order that the business despatched by the office may be properly presented, I will cite such provisions of the organic law approved July 2, 1836, as indicate its chief duties, responsibilities, and powers:

Section 8 provides for the appointment of "an Auditor, whose duty it shall be to receive all accounts arising in the Post Office Department, or relative thereto; to audit and settle the same, and certify their balances to the Postmaster General: provided, that if either the Postmaster General or any person whose account shall be settled be dissatisfied therewith, he may, within twelve months, appeal to the First Comptroller of the Treasury, whose decision shall be final and conclusive."

"He shall keep and preserve all accounts, with the vouchers, after settlement."

A variety of other duties are enumerated in this and succeeding sections not necessary to be cited here.

Section 14 enacts "that the Auditor shall superintend the collection of all debts due to the department, and all penalties and forfeitures imposed on postmasters for failing to make returns or pay over the proceeds of their offices. He shall direct suits and legal proceedings, and take all such measures as may be authorized by law to enforce the prompt payment of moneys due to the department."

Section 18 provides that, in cases in which proceedings at law for

the recovery of balances due on account of the Post Office Department shall be fruitless, the Auditor "may direct the institution of suits in chancery, to set aside fraudulent conveyances or trusts, or attach debts due to the defendants, or obtain any other proper exercise of the powers of equity to obtain satisfaction of judgments."

It will be seen by the foregoing provisions that there is assigned to this office, except in cases of appeal, the various duties which, in regard to the other departments of the government, are shared by an Auditor, Comptroller, Register, and Solicitor, requiring a correspondent degree of capacity, energy, and accuracy in the employés of the office to enable them to so discharge their responsible duties as to secure the approval of the Postmaster General and of the immense number of postmasters, contractors, and other persons, whose accounts are adjusted by them.

Only one appeal was taken to the First Comptroller of the Treasury during the year, and in that case the decision of this office was sustained.

The Auditor's office was organized July 2, 1836, with a clerical force of forty-three persons, and the number of post offices then in operation was 11,091.

The number of changes of postmasters made during the year ending June 30, 1836, requiring a final adjustment of accounts, was 1,844.

The gross revenue of the department for collection, derived from the high rates of postage, viz: "for every letter composed of a single sheet of paper, conveyed not exceeding thirty miles, six cents; over thirty and not exceeding eighty miles, ten cents; over eighty and not exceeding 150 miles, twelve and a half cents; over 150 and not exceeding 400 miles, eighteen and three-quarter cents; over 400 miles, twenty-five cents," was \$3,398,455 19.

The number of post offices in operation June 30, 1857, was 26,586; and the number of changes made during the year requiring final adjustment of accounts was 7,868.

The gross revenue from postages at the low rate of three cents for every single letter conveyed in the mail not exceeding 3,000 miles, and for any distance exceeding 3,000 miles, ten cents; and on newspapers, at a corresponding low rate, was \$7,353,951 76.

But the number of post offices in operation, and the amount of revenue, give but a faint idea of the amount of labor required in the adjustment of the accounts and collection of the revenues of the department. It is only when we consider the vast scope of its operations, its great net-work of post roads, over which the annual transportation of the mails for the year ending June 30, 1856, as stated in the report of the late Postmaster General, was 71,307,897 miles, embracing every city, town, village, and hamlet in the wide-spread Union; its myriads of postmasters and their deputies, who receive the revenues in the smallest coins of our national currency; its hosts of contractors and others employed in carrying the mails; and that the accounts of all these parties have to be audited quarterly, that we arrive at a just estimate of the labor performed by the one hundred and sixteen clerks now employed in this office.

This force is arranged in six divisions, styled "examiners," "registers," "book-keepers," "pay clerks," "collecting clerks," and "miscellaneous."

As the nature of the duties assigned to these divisions is fully set forth in the last annual report of this office, I shall give only a brief summary of the chief labor performed by them during the last fiscal year.

EXAMINERS' DIVISION.

Six clerks, in charge of the "postage stamp and stamped envelope ledgers," have received from the Post Office Department 101,746 quarterly returns of postmasters, and after making a comparison of the postage stamp account as rendered by the postmaster with the account on their books, compiled from the books of the Third Assistant Postmaster General, and noting on them all items of difference, have passed them to the thirty-five examiners, who, after examining and auditing them, have passed them to the "registers' division."

The chief examiner has examined and audited quarterly the commission and emolument accounts of 174 postmasters at offices where the commissions and emoluments have exceeded \$500 per quarter.

In over 18,000 of the quarterly accounts errors have been discovered by this division, whereby the indebtedness of postmasters was increased in each account more than fifty cents; and three clerks, styled "error clerks," have furnished to the postmasters by whom the errors were committed accurate copies of their accounts as rendered and corrected.

All postal accounts arising out of postal conventions between the United States and foreign governments are now adjusted by two clerks of this division, one of whom also disburses the "salary and contingent funds" of the office.

REGISTERS' DIVISION.

There are twelve clerks in this division, who have carefully analyzed and entered in their registers the 101,746 accounts, in accordance with the provisions contained in the 12th section of an act approved July 2, 1836, and have delivered these registers to the book-keepers within twenty days after the expiration of each quarter.

BOOK-KEEPERS' DIVISION.

There are thirteen clerks employed in this division, the principal book-keeper having charge of the general accounts of the Post Office Department; three clerks keep the accounts of mail contractors, and nine clerks have charge of postmasters' and late postmasters' accounts.

The average number of current accounts in charge of each clerk is 3,620, and the number of current ledgers is 41, each containing about 650 pages of imperial paper.

All items of debit and credit have been carefully posted into these ledgers and examined within the period fixed by regulation.

PAY DIVISION.

This division embraces twelve clerks, each having charge of about 476 accounts of mail contractors, whose accounts have been audited and paid quarterly by "collection orders" and drafts issued on postmasters, and warrants on the treasurer and assistant treasurers of the United States.

The number of "collection orders" issued to contractors was 72,110; upon which they received of postmasters \$1,083,869 29 nearly two months prior to the time fixed by contract for auditing their mail pay.

The periods fixed by contract for quarterly adjustment of mail service are within the months of May, August, November, and February.

COLLECTING DIVISION.

There are seventeen clerks employed in this division, which is subdivided as follows, viz:

One principal corresponding clerk and three assistants; nine "stating clerks" in charge of present and late postmasters' accounts; two "copying clerks" who prepare copies of all accounts required by present and late postmasters; one "draft clerk" who issues all "collection drafts," and prepares an alphabetical, chronological, and numerical record of the names of all postmasters whose term of office expires in each fiscal year; and one clerk who enters in this record all proceedings of this office in connexion with the final adjustment of the accounts of late postmasters.

The number of accounts in charge of this division during the fiscal year was—

Of accounts prior to June 30, 1856.....	12,720
Of accounts of persons whose terms of office expired within the fiscal year	7,868
Of accounts of postmasters.....	26,586
Total	47,174

The amount due to the United States by late postmasters, whose accounts were not in suit on the 30th

June, 1856, was	\$109,505 75
Which was increased by "estimated postage"	6,719 21

Amount for collection.....	116,224 96
Of which there was collected and credited on vouchers during the last fiscal year... \$47,564 44	
And placed in suit	15,449 18
	<hr/> 63,013 62
Leaving uncollected and not in suit.....	53,211 34
Of which there was apparently due.....	33,878 19

By late postmasters in California and Oregon who have presented vouchers of expenditures in and about the business of their offices for a much larger sum than is charged against them on the books of this office; and as it is probable that an amount will be allowed to them by the Postmaster General, under the provisions of the 4th and 5th sections of an act approved July 27, 1854, which will equal their apparent indebtedness, this sum should be deducted, thereby leaving due by late postmasters in the Atlantic States the sum of.....

19,333 18

The amount due to the United States by postmasters whose terms of office expired during the last fiscal year was..... \$492,639 17
Of which there has been collected..... 319,480 16

Leaving uncollected 173,159 01

For the collection of which this division is using all its energies.

Three thousand nine hundred and ninety-four "collection drafts" have been issued; 26,586 postmasters' general accounts have been stated from the ledgers.

The correspondence of the division covers 2,248 folio post pages; in addition to which 10,120 circular letters have been issued.

Eighty-nine suits were instituted during the year; 42 judgments obtained thereon; \$3,856 95 collected, and 27 accounts closed.

In 31 suits commenced prior to July 1, 1856, there has been collected the sum of \$9,220 47.

The accounts of the United States attorneys and marshals, and clerks of the United States courts, in 82 cases, have been adjusted and paid.

MISCELLANEOUS DIVISION.

Four clerks in this division have adjusted, quarterly, the accounts of 3,133 "special mail contractors" and of 1,596 "mail messengers and local agents," making 18,916 adjustments during the year; and have conducted the large correspondence growing out of the peculiar character of "special post offices."

One clerk adjusted and paid, monthly, 406 route agents, and furnished all statements of present and late mail contractors' accounts that have been required.

Two clerks had charge of the "warrant, draft, and cash books" of the office, and have entered therein 7,695 "warrants," amounting to \$5,450,367 52, and 13,993 drafts issued by the Postmaster General, amounting to \$1,030,107 83.

One clerk has recorded 365 folio post pages in the letter books, embracing letters concerning cases in suit, and registered, enveloped, and mailed 10,120 printed letters. He has, also, adjusted and reported for payment all accounts of special agents, and for "blanks" and advertising for the Post Office Department.

One clerk has charge of the "collection and miscellaneous" letter books, and has recorded therein 2,606 folio post pages.

One clerk revises the accounts of late postmasters who have apparent balances due them, and reports the sum found due to the Postmaster General for payment. During the year he has paid 957 accounts, amounting to \$36,072 02.

The material required of this office for the "Biennial Register," viz: the names of post offices, and their net annual proceeds; the names of all postmasters, and their annual compensation; the names of clerks employed in post offices by authority of the Post Office Department, and their compensation; the names of all mail contractors, special mail contractors, mail messengers, route agents, and special agents, and their compensation; and the names of all persons to whom payments have been made for printing done for the Post Office Department, with the sum paid to each—covering 518 pages of the 708 contained in the last "Biennial Register," and of course a much larger number in the one now being published—is nearly completed, notwithstanding the fact that this great labor has been performed, in addition to the regular current duties of the office, without an increase of its clerical force.

The number of letters received during the year was 126,454, and the number prepared and mailed by the office was 71,791.

My connexion with the office has been too limited to enable me to speak from personal observation of the manner in which the gentlemen employed therein have discharged their various and responsible duties, but I am assured by the chief clerk and by the records of the office that they have labored with such energy, capacity, and fidelity, as justly entitles them to your favorable consideration.

Respectfully submitted.

THOS. M. TATE, *Auditor.*

Hon. HOWELL COBB,

Secretary of the Treasury.

G.

TREASURY DEPARTMENT,

Comptroller's Office, October 26, 1857.

SIR: In reply to your letter of the 23d instant, and for the purpose of exhibiting the operations of this office during the fiscal year last past, I respectfully report that the following accounts have been revised and certified to the Register, viz:

6,904 accounts reported on by the First Auditor.

1,286 accounts reported on by the Fifth Auditor.

2,013 accounts reported on by the Commissioner of the General Land Office.

That the following named warrants have been countersigned, entered in blotters, and posted, viz:

459 stock warrants.

308 Texas debt warrants.

1,748 quarterly salary warrants.

1,859 treasury (proper) warrants.
 2,365 treasury interior warrants.
 4,345 customs warrants.
 44 appropriation warrants.
 1,001 navy pay warrants.
 274 navy repay warrants.
 1,142 miscellaneous covering warrants.
 634 land covering warrants.
 1,111 customs covering warrants.
 9 treasury funding warrants.
 3,178 army pay warrants.
 852 army repay warrants.
 1,399 army interior pay warrants.
 229 army interior repay warrants.

The whole making an aggregate of 20,957 warrants.

2,636 letters have been received, endorsed, registered, and filed.

4,270 letters have been written, registered, recorded, and forwarded,
 the records of which cover 2,812 pages folio post.

There have been 32 formal decisions made and recorded, their records covering 285 pages folio post.

Twenty-seven reports have been made to the different departments, the records of which cover 266 pages folio post. Besides, other duties have been performed, which it is not deemed necessary to particularize, but which constitutes no small portion of the labors of the office.

Respectfully yours,

W. MEDILL,
Comptroller.

Hon. HOWELL COBB,
Secretary of the Treasury.

H.

TREASURY DEPARTMENT,
Second Comptroller's Office, November 5, 1857.

SIR: In compliance with your request of the 23d ultimo, I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1857.

The accounts examined, passed, and recorded on the books of this office during the year were:

Reported by the Second Auditor	1,398
Reported by the Third Auditor.....	3,205
Reported by the Fourth Auditor	433

Total 5,036

being an increase of 166 settlements upon the number of the preceding fiscal year.

The Fourth Auditor's accounts, though comparatively small in number, embrace heavy expenditures, and severally require much time for due examination.

In addition to the settlements above enumerated, there is a class of small accounts revised by this office and paid by disbursing officers of the army and navy on certificates originating in the Second and Fourth Auditors' offices.

These are also the subject of careful investigation, and were :

From Second Auditor's office.....	488
From Fourth Auditor's office.....	535

Total	1,023
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Showing a decrease of 330 certificate settlements from last year's operations.

The amount of expenditure embraced in the accounts reported by the Second Auditor was \$11,043,441 84.

The Third Auditor's confirmed settlements involve an expenditure of \$15,941,715 63.

The disbursements in the settlements of the Fourth Auditor were \$15,411,884.

Thus showing the revision here of some forty-two millions of public expenditure within the last fiscal year.

The requisitions upon the treasury for advances to disbursing officers, payments, transfers in settlements, &c., found to have been received, examined, countersigned, and entered on the books of this office, were :

For Department of Interior.

Pay or advance requisitions	1,391
Transfer refunding requisitions.....	234

For Department of War.

Pay or advance requisitions	3,095
Transfer or refunding requisitions	867

For Navy Department.

Pay or advance requisitions	912
Transfer or refunding requisitions	266

Total.....	6,765
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Exhibiting an increase within the year of 538 requisitions.

The letters received, filed, and answered were seven hundred and ten.

The answers cover 410 folio post pages of the letter book.

The number of accounts reported for suit was twelve.

The annual statements required by the act of May 1, 1820, were duly transmitted, in duplicate, to the Secretaries of the Interior, War, and Navy, by whom they were reported to Congress, and may be

seen as forming Executive documents of the last session of the Senate and House of Representatives.

These statements showed the balances of appropriations standing upon the books of their respective departments on the 1st July, 1856; the appropriations made for the fiscal year 1855-'56; the repayments and transfers in same time; the amounts applicable to the service of the year 1855-'56; the amount drawn by requisitions from the treasury for the same period; and, finally, the balances on the 30th June, 1856, with such appropriations as were carried to the surplus und.

In compliance with the regulations of the Executive for carrying into effect the provisions of the treaties of 20th October, 1832, and of 24th May, 1834, with the Chickasaw tribe of Indians, semi-annual statements of the receipts and disbursements growing out of the several trusts created by those treaties were furnished to the Secretary of the Interior.

For further details of the legally prescribed and customary duties of this office, I would respectfully refer to the late "Reports on the Finances."

In conclusion, while I would solicit your attention to the number of accounts and claims examined and adjusted during the last fiscal year; to the large amount of expenditures involved in these settlements; and, particularly, to the fact that the clerks of this office should be required carefully to examine each voucher in every account here revised, not only to ascertain that the amount charged was actually expended, but that the expenditure was duly authorized by law and by the regulations of the service to which they appertain, as well as presented in the prescribed forms of the Treasury Department; that the payments were made to the rightful claimants; and, also, that the amount was charged to the proper appropriation, I have to repeat the concurrent testimony of my predecessors that the revising clerks of this office should be appointees of special aptitude and experience; and I would respectfully add that, with this end in view, promotions should, as far as practicable, be made from the offices of the Second, Third, and Fourth Auditors, where they may have evinced the requisite qualifications.

I have the honor to be, very respectfully, your obedient servant,
J. MADISON CUTTS,
Comptroller.

Hon. HOWELL COBB,
Secretary of the Treasury.

I.

TREASURY DEPARTMENT, \

Office of Commissioner of Customs, November 20, 1857.

SIR: In presenting the usual report of the operations of this office during the year preceding, I am gratified at being able to state that the same promptitude and regularity in the rendition of their accounts, which I had occasion to notice last year, continues to be observed by the collectors of the customs and disbursing agents of the treasury whose accounts are revised and settled in this office. The collectors who have gone out of office during the year have, with few exceptions, fully settled their customs accounts and paid the balances due thereon into the treasury. Their accounts, as disbursing agents, superintendents of lights, agents of marine hospitals, and those involving their official emoluments, have also been closed as far as practicable, and all are in course of final adjustment.

In those still remaining open, so near an approximation to a final adjustment has been reached as to justify the belief that in no instance will there be any defalcation or loss to the government through their agency, either as collectors or disbursing agents of the treasury.

Many of these officers have a variety of accounts involving the receipt and disbursement of large sums of money, the expenditures for the erection of custom-houses and marine hospitals, the payment of debentures and other miscellaneous expenses being devolved upon the collectors of the customs acting as disbursing agents of the treasury. These accounts, as well as those relating to the collection of the revenue from customs, and the disbursement for expenses incident thereto, have recently been required to be rendered at the end of each month, six days being allowed after the expiration of the month to make up and forward them to the accounting officers of the treasury. By a regulation of the department these accounts are required to be settled during the month ensuing, so that both the department and the office engaged in the collection or disbursement of the revenue may know within the month precisely how the accounts of each officer should stand. Some complaint has been made that the frequency of these settlements occasions unnecessary labor, and where the disbursements are small creates an inconvenience from which no corresponding benefit is derived. To some extent this is undoubtedly true, and in districts where the expenditures are quite small, I am of opinion that a relaxation of the rule, so far as to allow a return to the system of quarterly accounts for disbursements only, might well be granted. But I am so fully convinced, from experience under both systems, that short and frequent settlements of the accounts from all the larger ports is attended with mutual benefit to the government and the collectors, and is so essential a safeguard to the public money, that I should deprecate any considerable change in the present system.

The system as now established works well, and if the accounts are properly scrutinized it would be extremely difficult for any defalcation to occur without immediate detection.

The administration of the regulations now in force relating to marine hospitals, entitled "Regulations for the return and collection of the hospital fund, and the application thereof for the relief of sick and disabled seamen," being No. 68 of treasury regulations, has occasioned no little embarrassment to the agents and the accounting officers. These regulations were intended, and, in the main, are well adapted, to remedy many of the abuses to which the administration of that fund had before been subject, and have introduced some highly useful reforms; but there are some portions of the code which it is found impracticable to carry out, and others which are found to limit the authority of the agent in relieving sick and disabled seamen to an extent not contemplated by the act of Congress providing for the collection of the fund. Since the promulgation of these regulations, I have scrupulously adhered to their provisions in the settlement of the agents' accounts, and have consequently been frequently obliged to present individual applications for exemption from the restrictions therein contained for your consideration and allowance. It would be much better to have a revision of the regulations, with such amendments as experience has shown to be proper, and which would supersede the necessity of frequent applications to the Secretary for a relaxation of particular provisions. It is believed that a revision might now be made, which, without impairing the efficiency of the regulations in preventing abuse and fraud, would materially facilitate a just and faithful administration of the fund.

In my report of last year I suggested that the increasing business of the office called for some additional clerical force, and recommended the allowance of one additional clerk. Since then some further duties have been devolved upon the office, and it will be observed by the synopsis of business herein submitted that the enlargement of regular business still goes on; the correspondence has now become so voluminous that the clerk in charge of the records is unable, by devoting his whole time to his desk, to keep them from falling into arrear. Knowing your desire to reduce rather than enlarge the public expenditures, I am unwilling, under present circumstances, to recommend a permanent increase of force; but as authority will exist after the commencement of Congress to employ temporary clerks, and as the contingent fund of the office has been sparingly used and a large surplus remains in the treasury, out of which such assistance could be paid, would rather suggest relief in that way.

The number of accounts of collectors of the customs, and of surveyors designated as collectors, received and finally settled in this office during the year, amounts to two thousand seven hundred and fifty-seven.

Accounts relating to the superintendence and construction of light-houses, beacons, buoys, marine hospitals and custom-houses, and for other miscellaneous purposes, amount to three thousand and twenty-two.

The number of bonds taken from collectors, naval officers, &c., and the notices issued thereon, amounts to two hundred and forty-six.

In disposing of this amount of business, with other matters referred by the department, eight thousand and fifty-eight letters have been sent from the office, all of which have been entered at length upon the records.

In concluding this report, which is the last I shall have the honor to submit, I may be pardoned for observing, that when I came into the office, in 1853, I found a large number of accounts of collectors of the customs and disbursing officers, who had previously gone out of office, many years in arrears. In the autumn of that year a list of these old accounts, amounting to about five hundred in number, with balances upon them appearing to be due to the United States of three millions of dollars, were put into my hands by the late Secretary of the Treasury, with the request that I would undertake their investigation, and, if possible, have them closed upon the books of the treasury. This investigation led to a protracted and voluminous correspondence, which was steadily pursued during a period of nearly two years, the labor of which was mostly performed after the close of office hours. Many of the principals and their sureties had deceased, some had become insolvent, some had removed to other localities, and there were many of the accounts which required careful re-examination and restatement to ascertain the amount actually due upon them.

During the progress of this investigation, several reports, accompanied by detailed lists, were made to the Secretary of the Treasury, and in my final report in 1855 I had the satisfaction to represent the list as substantially closed. In most of the cases the balances found due to the government were recovered and paid into the treasury; some few were put in suit, and the small residuum so thoroughly explored as to be reported as wholly worthless.

It is with great satisfaction, therefore, that I shall leave the office unincumbered by the arrearages of former years, and in the conviction that, with the amendments to which I have herein referred, the system of accounting now existing is well calculated to prevent a like accumulation in the future.

Very respectfully, your obedient servant,

H. J. ANDERSON,
Commissioner of Customs.

HON. HOWELL COBB,
Secretary of the Treasury.

J.

TREASURY OF THE UNITED STATES,
November 10, 1857.

SIR: In compliance with your instructions, I have the honor to submit the following summary of the business of this office during the fiscal year ending June 30, 1857.

The amount covered into the treasury during the year by 4,251 warrants, was—

From customs, lands, and miscellaneous sources.....	\$69,358,123 09
From Interior Department.....	380,478 40
From War Department.....	2,357,794 31
From Navy Department	1,631,374 22
	<hr/>
	73,727,770 02

which includes repayments of previous advances and amounts transferred from one appropriation to another in adjusting the balances of settled accounts.

The payments during the same period, on 17,317 warrants, and by 15,583 drafts, were—

For civil, miscellaneous, diplomatic, and public debt	\$31,873,886 18
For Interior Department.....	5,960,064 48
For War Department.....	21,619,568 47
For Navy Department.....	14,479,351 05
	<hr/>
	73,932,870 18

which also includes payments for the transfer of balances in adjusting settled accounts.

The amount received at the several offices of the treasury for the use of the Post Office Department was	\$4,973,776 95
And the amount of 7,698 post office warrants thereon	5,444,375 13
Balance to the credit of the department at the close of the year.....	113,438 36

The sum of \$26,146,000 in coin and bullion has moved during the year for the purpose of being coined, or being used in making disbursements for the public service. This result has been effected by means of 1,634 transfer drafts, a large portion of which have been exchanged for coin, when such exchanges suited the convenience of the department, while the remainder were satisfied by the actual transportation of coin and bullion.

The arrangements introduced by your predecessor, and adopted by the act of March 3, 1857, under which moneys drawn from the treasury by warrants in favor of disbursing officers are held on deposit to the official credit of such disbursing officers, subject to these orders, by the Treasurer, the assistant treasurers, and some designated depositaries, have continued to work satisfactorily, and have been much

extended; involving, however, much increased responsibility and labor on all those who hold these delicate trusts.

In this office alone the receipts from all sources, on treasury account proper, during the year amounted to \$8,553,395 32.

Thirteen hundred and thirty-four *drafts* have been satisfied, either by payment in coin or by being entered to the credit of disbursing officers, and made subject to their checks. Accounts have been kept with sixty-eight disbursing officers, whose credits were drawn upon and paid to the amount of \$8,145,620 95, or 17,214 checks.

The sum of \$6,704,700 has been transferred during the year, from the assistant treasurer at New York to this office, by means of 3,803 checks given in exchange for coin previously paid here.

These latter operations, it is evident, have afforded favorable and very acceptable accommodation to our business community; while, at the same time, they have relieved the department of the onus of transporting that amount of specie which it would otherwise have been compelled to encounter.

I am happy to add that all branches of business in the office proper and in the special money department have been conducted with highly commendable promptness and accuracy, and, as I believe, to the entire satisfaction of all persons who have had any business transactions with the office.

I have the honor to be, very respectfully, your obedient servant,

SAM. CASEY,
Treasurer United States

Hon. HOWELL COBB,
Secretary of the Treasury.

K.

OFFICE OF THE SOLICITOR OF THE TREASURY,
November 17, 1857.

SIR: In compliance with your instructions of the 23d ultimo, I have the honor to transmit herewith tabular statements which show the operations of this office during the fiscal year commencing July 1, 1856, and ending June 30, 1857. For the more clear comprehension of the business these tables arrange the suits brought in classes and are numbered 1, 2, 3, and 4.

No. 1 is a statement in detail of suits on treasury transcripts of accounts of public officers settled and adjusted by the accounting officers of the department.

No. 2 is a statement of suits for the recovery of fines, penalties, and forfeitures, for violations of the revenue laws.

No. 3 is a statement of miscellaneous suits, including all not embraced in the two preceding tables.

No. 4 is a general statement showing the aggregates of these tables, of which the following is a condensed summary :

REPORT ON THE FINANCES.

Statement of the operations of the Solicitor's Office during the fiscal year commencing July 1, 1856, and ending June 30, 1857.

Judicial districts.	Suits brought during the year.		Suits decided, or otherwise disposed of during the present fiscal year.				Collections during the fiscal year.				
	Number.	Amount sued for.	Number.	Amount of judgments on suits brought during the year.	Number.	Amount of judgments on suits brought prior to present fiscal year.	Number.	Total amount of judgments on suits during the fiscal year.	Collections in suits brought during the fiscal year.	Collections in suits sent fiscal year.	Total collections during present fiscal year.
Maine.....	13	\$2,925 60	10	\$2,693 95	12	\$18,399 83	20	\$2,693 95	\$1,902 60	\$4,663 37	\$6,695 96
New Hampshire.....	1	.....	1	.....	1	.....	1	.....	.....	16,747 97	16,747 97
Vermont.....	4	.....	3	344 51	1	.....	1	344 51	343 51	500 00	843 51
Massachusetts.....	43	7,786 90	9	110 00	7	9,985 73	68	9,985 73	2,364 73	7,984 94	10,649 67
Rhode Island.....	4	.....	2	909 36	1	.....	3	809 36	1,009 56	543 90	1,553 46
Connecticut.....	2	400 00	2	.....	2	.....	2	.....	433 59	433 59	867 18
New York, northern district.....	6	.....	2	.....	2	.....	19	.....	187 73	119 99	300 08
New York, southern district.....	237	411,611 51	99	.....	8	.....	259	.....	332,986 51	17,684 94	363,359 99
Pennsylvania.....	14	.....	1	.....	1	.....	19	.....	.....	.....	.....
Pennsylvania, eastern district.....	11	2,000 00	6	1,500 00	1	681 62	1	681 62	2,000 00	473 35	3,473 35
Pennsylvania, western district.....	3	4,313 19	3	4,181 43	2	1,312 78	15	7,857 35	4,313 19	96,705 96	31,019 17
District of Columbia.....	5	6,023 64	1	.....	3	40,602 33	7	44,663 76	.....	5,450 06	5,450 06
Virginia, eastern district.....	4	2,000 00	2	.....	1	.....	4	.....	.....	.....	.....
Virginia, western district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina.....	4	500 00	1	500 00	1	308 43	1	308 43	.....	308 43	308 43
South Carolina.....	2	90,666 94	3	341 19	5	.....	13	500 00	303 68	3,203 76	3,203 76
Florida, northern district.....	2	6,800 00	1	.....	3	769 40	17	1,110 59	6,800 00	988 59	1,538 31
Florida, southern district.....	6	6,155 90	3	8,720 92	8	.....	90	8,720 92	.....	.....	.....
Alabama, northern district.....	6	12,734 43	2	1,436 85	3	9,585 65	31	9,585 65	6,191 15	14,069 92	20,269 87
Alabama, southern district.....	54	11,665 62	9	1,905 35	9	1,905 35	43	1,905 35	68 55	68 55	92,733 97
Louisiana, eastern district.....	6	15,219 81	1	6,498 66	9	3,431 30	6	11,859 96	12,015 05	12,015 05	12,015 05
Texas.....	1	12,015 05	7	683 85	6	.....	13	683 85	12,015 05	683 85	12,015 05
Arkansas, eastern district.....	8	5,000 00	7	683 85	9	.....	13	683 85	683 85	793 87	793 87
Arkansas, western district.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Missouri, eastern district.....	4	900 00	2	639 15	1	.....	5	.....	159 77	981 85	981 85
Missouri, western district.....	4	1,500 00	2	1,800 44	4	344 92	7	.....	404 40	404 40	413 70
Illinois, eastern district.....	2	1,100 00	2	6,568 33	2	1,538 40	2	.....	668 63	856 33	856 33
Illinois, western district.....	2	.....	2	.....	2	.....	2	.....	11,475 46	11,475 46	12,144 08
Ohio, northern district.....	2	.....	2	.....	2	.....	2	.....	.....	.....	.....
Ohio, southern district.....	2	.....	2	.....	2	.....	2	.....	.....	.....	.....

	2	480 00	1	54 33	9	10 00	1	54 33	10 00	54 33	12,738 06	54 33
Indiana	2	.....	1	.....	9	.....	1	.....	.....	.....	.....	.....
Illinois, northern district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois, southern district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Minnesota.....	1	6,661 35	1	.....	1	4,060 97	1	.....	.....	.....	.....	.....
Michigan.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
California, northern district.....	30	590,437 93	3	678 40	1	202,069 68	15	902,748 08	21,813 00	765 66	16,199 00	16,964 66
California, southern district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Mexico.....	3	.....	1	5 00	.....	.....	.....	.....	.....	.....	.....	.....
Washington Territory.....	1	.....	1	50 00	1	6,573 06	2	6,923 06	.....	50 00	.....	50 00
Total.....	520	1,130,979 76	113	41,978 69	88	290,743 70	695	332,721 39	399,037 80	348,504 27	.....	748,532 07

The tables show that 520 suits were brought during the year, of which 24 were on treasury transcripts, class 1, for the recovery of \$710,038 53; 212 for the recovery of fines, penalties, and forfeitures, class 2, for violations of the revenue laws, the mass of which are *in rem.*, but includes specific fines and penalties, amounting to \$2,700 00; and 248 are of a miscellaneous character, class 3, for \$418,241 25—making a general aggregate of 520 suits to recover \$1,130,979 78, in addition to the cases *in rem.*

Of the above suits 301 have been tried and disposed of as follows: 112 decided in favor of the United States, 34 decided against the United States, and 155 settled and discontinued before trial, leaving 219 still pending undecided. This is a summary of the business which originated during the fiscal year.

Of the old business pending on the dockets of the office which originated previous to the commencement of the fiscal year, it appears that 325 suits have been tried and disposed of during the year as follows, viz: 88 decided for the United States, 55 decided against the United States, and 182 settled and dismissed before trial, leaving 480 old cases still pending on the dockets.

The aggregate of suits of all classes tried and disposed of during the year is 626; the amount of judgments obtained, exclusive of cases *in rem.*, is \$332,721 39; and the amount collected from all sources, \$748,532 07, viz:

On suits brought during the year.....	\$399,027 80
On suits brought previously.....	349,504 27
	<hr/> \$748,532 07

The whole number of suits now pending on the dockets is 699.
All which is respectfully submitted.

Hon. HOWELL COBB, *Secretary of the Treasury.*

F. B. STREETER, *Solicitor.*

No. 4.—*Statistical summary of business under charge of the Solicitors*

SUITS BROUGHT DURING THE FISCAL YEAR ENDING THE 30TH DAY									
Judicial Districts.	Treasury transcripts.		Fines, penalties, & forfeitures.		Miscellaneous.		Total amount (re-ported) sued for.	Total amount (re-ported) of judg-ment for U. S.	Total amount (re-ported) collect-ed.
	No.	Amount sued for.	No.	Amount sued for.	No.	Amount sued for.			
Maine.....	2	\$2,325 60	2	.....	9	\$500 00	\$2,825 60	\$2,682 95	\$1,962 60
New Hampshire.....	.....	.....	.....	.....	1	.....	.....	.....	.....
Vermont.....	.....	.....	2	.....	2	.....	.....	344 51	343 51
Massachusetts.....	.....	.....	20	.....	23	7,786 90	7,786 90	110 00	3,364 73
Rhode Island.....	.....	.....	3	.....	1	.....	.....	909 36	1,009 56
Connecticut.....	.....	.....	.....	.....	2	400 00	400 00	.....	.....
New York, northern district..	.....	.....	.....	.....	.....	.....	.....	.....	187 73
Do..... southern district..	1	57,329 27	112	.....	124	354,282 24	411,611 51	.....	333,998 51
Pennsylvania, eastern district	.....	.....	13	.....	1	.....	.....	.....	.....
Do..... western district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maryland.....	.....	.....	10	2,000 00	1	.....	2,000 00	1,500 00	3,000 00
District of Columbia.....	1	4,313 19	.....	.....	.....	.....	4,313 19	.....	4,313 19
Virginia, eastern district..	1	6,762 64	2	.....	2	.....	6,762 64	4,181 43	.....
Do..... western district.....	.....	.....	.....	.....	4	2,000 00	2,000 00	.....	2 00
North Carolina.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Carolina.....	.....	.....	3	500 00	1	.....	500 00	500 00	.....
Florida, northern district...	3	20,666 94	1	.....	19	.....	20,666 94	341 19	303 68
Do..... southern district.....	.....	.....	1	.....	1	6,800 00	6,800 00	.....	6,800 00
Alabama, northern district..	2	1,855 94	.....	.....	4	6,200 00	8,155 94	8,780 99	.....
Do..... southern district.....	3	13,284 42	.....	.....	3	500 00	13,784 42	2,585 65	.....
Louisiana, eastern district..	.....	.....	17	.....	37	11,665 60	11,665 60	1,202 35	8,191 15
Texas.....	2	6,884 15	1	.....	3	8,428 66	15,312 81	8,428 66	.....
Arkansas, eastern district...	1	12,015 05	.....	.....	.....	.....	12,015 05	.....	12,015 05
Do..... western district.....	.....	.....	2	.....	6	.....	.....	682 95	24 68
Missouri, eastern district...	.....	.....	1	.....	3	5,000 00	5,000 00	.....	.....
Do..... western district.....	.....	.....	1	.....	2	.....	.....	.....	159 77
Tennessee, eastern district..	.....	.....	.....	.....	1	.....	.....	.....	.....
Do..... middle district.....	.....	.....	2	200 00	2	.....	.....	300 00	632 15
Ohio, northern district.....	.....	.....	1	.....	4	1,500 00	1,500 00	1,800 44	668 63
Ohio, southern district.....	.....	.....	.....	.....	5	100 00	100 00	6,568 33	.....
Indiana.....	1	480 00	.....	.....	1	.....	480 00	54 33	54 33
Illinois, northern district...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do..... southern district.....	.....	.....	.....	.....	1	.....	.....	.....	.....
Minnesota.....	.....	.....	.....	.....	1	6,661 25	6,661 25	.....	.....
Michigan.....	.....	.....	4	.....	.....	.....	.....	.....	765 66
California, northern district..	7	584,021 33	6	.....	17	6,416 60	590,437 93	678 40	21,813 00
Do..... southern district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Mexico Territory.....	.....	.....	.....	.....	3	.....	.....	5 00	.....
Washington Territory.....	.....	.....	.....	.....	1	.....	.....	50 00	50 00
Total.....	24	710,038 53	212	2,700 00	284	418,941 26	1,130,979 78	41,978 69	300,087 80

tor of the Treasury, during the fiscal year ending June 30, 1857.

OF JUNE, 1857.						SUITS BROUGHT PRIOR TO THE PRESENT FISCAL YEAR.						Whole number of judgments rendered in favor of the U. States during the fiscal year.	Whole amount of judgments rendered in favor of the U. States during the fiscal year ending June 30, 1857.	Whole amount collected from all sources during the fiscal year ending June 30, 1857.
Decided for the United States.	Decided against the U. States.	Settled and dismissed.	Remitted.	Pending.	Total number of suits brought.	Amount of judgments in all old suits during this year.	Decided for the United States.	Decided against the U. States.	Settled and dismissed.	Total number disposed of.	Amount collected on all old suits this year.			
10				3	13		19	2	5	19	\$4,663 32	22	\$2,682 95	\$6,625 92
1				1	1	\$18,399 83	1			1	18,747 27	1	18,399 83	18,747 27
2				2	4						500 00	2	344 51	843 51
2	4	8		22	43	3,265 73	1	2	38	47	7,284 94	16	2,375 73	10,649 67
2				2	2					1	542 90	3	809 26	1,352 46
2				2	2						433 59			433 59
29	2			86	237		8	28	65	101	112 25			300 92
1				9	4			1	1	2	17,884 94	37		363,339 39
6				4	11	681 62	1			1				
1				1	1	1,312 78	3		2	5	473 35	9	3,812 78	3,473 35
1				1	1	7,957 25	1		1	2	26,705 98	1	7,957 25	31,012 17
2				1	4	40,802 33	3		3	6	5,450 06	4	44,983 76	5,450 06
1				1	1	208 45	1		1	1		2		208 45
1					4		5		4	9	3,205 78	6	500 00	3,205 78
3				19	23	769 40	3	4	6	13	228 52	6	1,110 59	539 21
6				2	2		8	2	2	2		14	8,720 99	6,800 00
3				3	6		4	12	12	28		7	2,585 65	
1	2			2	15	3,431 30	2		2	4	14,602 82	11	1,202 35	22,793 97
7				3	6		2	1		3	68 55	3	11,859 96	68 55
1				1	1		6			6	608 28	13		12,015 05
1				4	4		2			3	961 23	2	682 25	729 97
1				2	3				4	4	254 02	1		961 25
2				1	1		1			1	404 40	1		413 79
2				2	4	344 92	4	1		5	856 32	6	977 07	404 40
5				5	5	1,536 40	3	1		4	11,475 46	8	3,336 84	856 32
3				2	5		2			2		5	6,568 23	12,144 09
1				1	2							1	54 33	
						10 00	2			2	12,738 06	2	10 00	54 33
						4,080 97	1			1		1	4,080 97	12,738 06
1				3	4		1			1	16,199 00	2		16,964 66
3				27	30	202,069 68	1	1	10	12	204,804 74	4	202,748 08	226,617 74
1				2	3					2		1	5 00	
1				1	1	6,872 06	1			1		2	6,922 06	50 00
112	34	111	44	219	520	290,742 70	88	55	182	325	349,504 27	200	332,721 39	748,532 07

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TREASURY DEPARTMENT,
Register's Office, November 27, 1857.

SIR: In response to your letter of the 23d ultimo, requesting me to transmit to your office, at as early a day as practicable, the annual report of the operations of this office for the year ending 30th June last, I have the honor to submit the following report:

During the past fiscal year the business of this office has been kept promptly up, notwithstanding a considerable increase over former years. Had it not been that the clerical force under my charge exercised the utmost diligence and industry this end could not have been obtained. All the business has been divided and systematized to the highest degree attainable; yet its natural increase is so great that, to insure its completion and to keep it regularly up, many of the clerks have been required to continue at their labors several hours in the day beyond the regular office hours. This requisition upon their time, I am happy to say, has always been responded to with cheerfulness and alacrity.

In the division having charge of the receipt and expenditure statistics, the business of the year shows an increase over the preceding as that did over all prior years. The comparison of a few items will show the ratio of this increase, viz:

	1844-'45.	1855-'56.	1856-'57.
Expenditure warrants of all kinds issued.....	7,734	15,615	16,473
Civil, miscellaneous, interest, and public debt	3,493	10,784	11,087
Journal pages for same.....	772	2,056	2,276

Notwithstanding the warrants issued in the year ending 30th June, 1856, for the civil list and expenditures exceed by twenty-five per cent. that of the year 1854-'55, principally in consequence of upwards of two thousand having been issued in that year in payment of refunding duties on fish and to the creditors of Texas, yet the number issued during the late fiscal year was greater by 307. This comparison, however, of the number of warrants issued during the last two years, does not correctly indicate the principal increase of the business in this division.

The number of personal accounts on the several ledgers relating to the civil and other expenditures is now much greater than at any former period. This is caused in a great measure by the change in the mode of paying the consuls and American agents. The increase in the number of accounts of these officers of the government has been at least three-fold; and the duties of Mr. Rittenhouse, having supervision, and the head of this division, although too onerous heretofore, by this arrangement have been greatly augmented. The duties of his own desk is now at least double what they were some years since.

The statistics to be embodied in the volume entitled "Receipts and Expenditures," will be compiled and reported up, unless some unfor-

seen accident occurs, within the time prescribed by law. The statistics of commerce and navigation were reported up to your office on the 20th October last, since which time they passed into the hands of the public printer; the proof sheets have been sent here, corrected, returned again to the printer, and the volume is now completed, indexed, and bound.

The instructions of the Secretary of the Treasury, embraced in his letter of the 30th June last, rendered it necessary to prepare and furnish to the collectors of customs entirely new forms for making their returns of exports and imports. This duty devolved upon the head of the division having charge of the commercial statistics—Colonel Bateman—and by much labor and exertion was accomplished in time to enable these officers to make their returns for the quarter ending September 30, 1857, in alphabetical order, as prescribed by the Secretary in the instructions referred to. In this division the same increase as in the division first above referred to has occurred, yet the business has never been more promptly discharged. This result has, however, only been brought about by an increased application and diligence corresponding to that in the first division on the part of the clerical force.

In the loan office branch the business has been kept promptly up, as in former years, and is so completely systematized that it is questionable whether any improvement could be suggested. I say this in justice to Mr. John Oliphant, having charge of this division.

In the fourth and last division—that having charge of the tonnage statistics—the industry and promptitude of Mr. Francis Lowndes, the head, and of his force, is equal to that of any of the other divisions. During the past year the tonnage has been corrected in conformity with a circular issued to the several collectors, from this department, last year. This has given much additional labor to this branch, but will ensure, in the end, a correct exhibit of the tonnage statistics of the United States, an approximation to which, heretofore, has been found impossible.

Having thus briefly disposed of the business operations of the past fiscal year, allow me to offer some suggestions in regard to an increase of clerical salaries, and to point out some discrepancies between the labor and recompense of a portion of my clerical force, when compared with that of some of the other departments.

In the General Land Office there are five clerks of class four, in the Pension Office five of the same class, in the Indian Bureau three, and *in this but one!* The clerks employed by Congress, and who seldom are employed in their duties half the year, receive a compensation, direct and incidental, ranging from \$1,450 to \$2,150 per annum. As to labor, ability, and compensation, let me adduce one comparison.

Mr. Rittenhouse, at the head of the division above alluded to, possesses clerical ability of the very highest order. In my humble judgment, without intending disparagement to other clerks, government has no one in her employ his superior, if his equal, in point of ability, experience, and a thorough knowledge of all the details of official business, nor his equal in point of application to duty, yet his annual compensation is but \$1,600. Admitting, however, that he is only

the equal of those of the fourth class in the other departments above referred to, his compensation at least should be equal to theirs; and this argument is surely not weakened by a comparison between the amount of *time* employed by congressional clerks, their compensation, and the time given and compensation received by Mr. Rittenhouse.

But this is not the only case of injustice. There are a number of other clerks in this office whose abilities and services rank with those of the fourth class in any of the other departments, yet whose salaries do not correspond with those; and so of the lower grades. These discrepancies and manifest injustice has been pointed out in my two preceding reports to the Secretary of the Treasury.

I am aware that Congress alone has the power to render justice in the matter, and it is to be hoped that while they liberally pay those clerks who labor not more than half the year upon an average, they will not forget the daily drudges who labor and toil throughout the whole year, the only respite allowed many of them being those days guarantied by law and the Bible, namely, Christmas, the 4th of July, and the Sabbath.

If Congress were to change the present classification of the clerks in this office so as to allow three more of class four and four additional of class three, the discrepancies and injustice complained of would, in some degree, be removed.

I am, very respectfully, your obedient servant,

F. BIGGER,
Register of the Treasury.

TREASURY DEPARTMENT,
Register's Office, November 23, 1857.

SIR: I have the honor to transmit herewith a statement showing the amount of moneys expended at each custom-house in the United States during the fiscal year ending June 30, 1857; also, a statement of the number of persons employed in each district of the United States for the collection of customs during the same period, with their occupation and compensation required by the act of March 3, 1849.

I have the honor to be, very respectfully, your obedient servant,
F. BIGGER,
Register.

Hon. HOWELL COBB,
Secretary of the Treasury.

Statement showing the amount of moneys expended at each custom-house in the United States during the fiscal year ending June 30, 1857.

Districts.	Present collectors.	Amount.
Passamaquoddy, Maine.....	Robert Burns.....	\$22,357 71
Machias, Maine.....	A. F. Parlin.....	2,605 72
Frenchman's Bay, Maine.....	Thomas D. Jones.....	5,032 09
Penobscot, Maine.....	R. H. Bridgman.....	4,884 19
Waldoborough, Maine.....	John H. Kennedy.....	7,547 14
Wiscasset, Maine ^o	Thomas Cunningham.....	3,786 61
Bath, Maine.....	Joseph Berry.....	8,593 53
Portland and Falmouth, Maine.....	Moses Macdonald.....	32,941 04
Saco, Maine.....	Alpheus A. Hanscom.....	1,336 00
Kennebunk, Maine.....	John Cousins.....	726 11
York, Maine.....	Luther Junkin.....	744 14
Belfast, Maine†.....	E. K. Smart.....	3,931 24
Bangor, Maine.....	D. F. Leavitt.....	7,049 03
Portsmouth, New Hampshire.....	Augustus Jenkins.....	10,973 65
Vermont, Vermont.....	Isaac W. Bowditch.....	16,285 47
Newburyport, Massachusetts.....	James Blood.....	6,202 30
Gloucester, Massachusetts.....	William H. Manning.....	7,717 09
Salem and Beverly, Massachusetts.....	William B. Pike.....	34,550 97
Marblehead, Massachusetts.....	William Bartoll.....	2,228 97
Boston and Charlestown, Massachusetts.....	Arthur W. Austin.....	415,020 63
Plymouth, Massachusetts.....	Moses Bates, jr.....	3,216 04
Fall River, Massachusetts.....	Phineas W. Leland.....	2,311 40
Barnstable, Massachusetts.....	S. B. Phinney.....	11,253 20
New Bedford, Massachusetts.....	O. B. H. Fessender.....	7,752 85
Edgartown, Massachusetts.....	Constant Norton.....	3,618 69
Nantucket, Massachusetts.....	Eben W. Allen.....	2,320 73
Providence, Rhode Island.....	Gideon Bradford.....	14,008 12
Bristol and Warren, Rhode Island.....	George H. Reynolds.....	4,137 47
Newport, Rhode Island.....	George H. Turner.....	5,407 58
Middletown, Connecticut.....	Patrick Fagan.....	2,057 76
New London, Connecticut.....	Henry Hobart.....	29,789 48
New Haven, Connecticut.....	Minott A. Osborn.....	20,425 14
Fairfield, Connecticut.....	William S. Pomeroy.....	1,766 24
Stonington, Connecticut.....	Benjamin F. States.....	1,754 72
Sackett's Harbor, New York.....	William Howland.....	6,004 51
Genesee, New York.....	Pliny M. Bromley.....	6,543 23
Oswego, New York.....	Enoch B. Talcott.....	18,214 58
Niagara, New York.....	A. V. E. Hotchkiss.....	12,296 92
Buffalo Creek, New York.....	John T. Hudson.....	16,896 61
Oswegatchie, New York.....	Horace Moody.....	7,932 31
Sag Harbor, New York.....	Jason M. Terbell.....	608 88
New York, New York†.....	Augustus Schell.....	989,611 11
Champlain, New York.....	Henry B. Smith.....	13,829 35
Cape Vincent, New York.....	Theop. Peugnet.....	7,138 87
Dunkirk, New York.....	O. F. Dickinson.....	1,156 14
Bridgetown, New Jersey.....	William S. Bowen.....	378 79
Burlington, New Jersey.....	John A. Sherrard.....	157 47
Perth Amboy, New Jersey.....	Amos Robins.....	4,471 79
Great Egg Harbor, New Jersey.....	Thomas D. Winner.....	708 81
Little Egg Harbor, New Jersey.....	Stephen Willets.....	1,711 56
Newark, New Jersey.....	Edward T. Hillyer.....	1,575 65
Camden, New Jersey.....	Isaac W. Mickle.....	290 16
Philadelphia, Pennsylvania.....	Joseph B. Baker.....	211,013 66

* For 3d quarter 1856, and May and June, 1857.

† To March 31, 1857.

STATEMENT—Continued.

Districts.	Present collectors.	Amount.
Presque Isle, Pennsylvania.....	James Lytle.....	\$1,117 91
Pittsburg, Pennsylvania.....	John Hastings.....	2,360 54
Delaware, Delaware.....	Jesse Sharpe.....	15,848 38
Baltimore, Maryland.....	John Thomson Mason.....	141,619 78
Annapolis, Maryland.....	John T. Hammond.....	983 48
Oxford, Maryland.....	R. B. Willis.....	257 89
Vienna, Maryland.....	William S. Jackson.....	941 79
Town Creek, Maryland.....	James R. Thompson.....	150 60
Havre de Grace, Maryland.....	William B. Morgan.....	154 94
Georgetown, District of Columbia.....	Henry C. Matthews.....	4,077 89
Richmond, Virginia.....	William M. Harrison.....	8,272 44
Norfolk and Portsmouth, Virginia.....	Samuel T. Sawyer.....	49,070 98
Tappahannock, Virginia.....	George T. Wright.....	1,605 62
Cherrystone, Virginia.....	John S. Parker.....	466 95
Yorktown, Virginia.....	Joseph B. Brittingham.....	529 50
Petersburg, Virginia.....	Timothy Rivers.....	6,365 81
Alexandria, Virginia.....	Edward S. Hough.....	5,211 91
Wheeling, Virginia.....	Andrew J. Pannell.....	134 52
Yeocomico, Virginia.....	Gordon Forbes.....	150 00
Camden, North Carolina.....	L. D. Starke.....	420 42
Edenton, North Carolina.....	Edmund Wright.....	299 78
Plymouth, North Carolina.....	Joseph Ramsey.....	571 15
Washington, North Carolina.....	Henry F. Hancock.....	471 63
Newbern, North Carolina.....	William G. Singleton.....	2,566 11
Ocracoke, North Carolina.....	Oliver S. Dewey.....	2,301 52
Beaufort, North Carolina.....	James E. Gible.....	1,382 74
Wilmington, North Carolina.....	James T. Miller.....	7,948 90
Charleston, South Carolina.....	William F. Colcock.....	69,542 28
Georgetown, South Carolina.....	John N. Merriman.....	454 93
Beaufort, South Carolina.....	Benj. R. Bythewood.....	250 00
Savannah, Georgia.....	John Boston.....	34,645 57
Saint Mary's, Georgia.....	Julius A. Baratte.....	800 58
Brunswick, Georgia.....	Woodford Mabry.....	471 88
Augusta, Georgia, (no returns).....	.....	.....
Pensacola, Florida.....	Joseph Sierra.....	3,012 62
Saint Augustine, Florida.....	M. R. Andrew.....	1,642 50
Key West, Florida.....	John P. Baldwin.....	9,688 09
Saint Mark's, Florida.....	Hugh Archer.....	5,539 40
Saint John's, Florida.....	James G. Dell.....	4,323 64
Apalachicola, Florida.....	Robert J. Floyd.....	4,850 94
Fernandina, Florida.....	Felix Livingston.....	395 31
Bayport, Florida.....	John E. Johnson.....	350 10
Pilatka, Florida.....	Robert R. Reid.....	437 50
Mobile, Alabama.....	Thaddeus Sanford.....	51,909 63
Selma, Alabama.....	J. Haralson.....	93 33
Tuscumbia, Alabama.....	James W. Rhea.....	1,032 80
Pearl River, Mississippi.....	Robert Eagar.....	751 30
Natchez, Mississippi, (no returns.).....	James W. McDonald.....	.....
Vicksburg, Mississippi.....	William W. W. Wood.....	654 40
Columbus, Mississippi.....	John L. Parham.....	350 00
New Orleans, Louisiana.....	Francis H. Hatch.....	263,985 05
Techè, Louisiana.....	Robert N. McMillan.....	812 30
Shreveport, Louisiana, (no returns).....	Matthew Estes.....	.....
Texas, Texas.....	Hamilton Stuart.....	17,187 77
Saluria, Texas.....	Darwin M. Stapp.....	8,223 97
Brazos de Santiago, Texas.....	James H. Durst.....	29,384 15
Paso del Norte, Texas ^o	Caleb Sherman.....	3,886 70

* To April 30, 1857.

STATEMENT—Continued.

Districts	Present collectors.	Amount.
Nashville, Tennessee.....	Jesse Thomas.....	\$990 63
Memphis, Tennessee.....	Henry T. Hulbert.....	5,185 09
Knoxville, Tennessee.....	John McMullen.....	1,347 48
Chattanooga, Tennessee ^o	Halsey F. Cooper.....	255 42
Louisville, Kentucky†.....	Walter N. Haldeman.....	629 91
Paducah, Kentucky.....	William Nolen.....	559 74
Hickman, Kentucky.....	Franck Roulhac.....	563 37
Columbus, Kentucky.....	William J. Walker.....	485 92
Miami, Ohio.....	Dennis Caghlín.....	3,595 69
Sandusky, Ohio.....	George S. Patterson.....	4,372 66
Cuyahoga, Ohio.....	Robert Parks.....	6,565 81
Cincinnati, Ohio†.....	Samuel B. W. McLean.....	1,426 89
Detroit, Michigan.....	Michael Shoemaker.....	19,556 07
Michillimackinack, Michigan.....	J. A. T. Wendell.....	3,661 68
Evansville, Indiana§.....	J. Hutchinson.....	337 88
New Albany, Indiana.....	John B. Norman.....	382 53
Jeffersonville, Indiana.....	Felix R. Lewis.....	350 00
Madison, Indiana, (no returns.).....	.....	.....
Chicago, Illinois.....	Jacob Fry.....	14,349 29
Alton, Illinois.....	John Fitch.....	525 00
Galena, Illinois.....	Daniel Wann.....	625 29
Quincy, Illinois.....	Thomas Benneson.....	435 73
Cairo, Illinois.....	John S. Hacker.....	2,241 61
Peoria, Illinois.....	William S. Moss.....	363 60
St. Louis, Missouri.....	William A. Linn.....	10,837 93
Hannibal, Missouri.....	Alfred W. Lamb.....	1,315 96
Burlington, Iowa.....	Philip Harvey.....	1,177 54
Keokuck, Iowa.....	William Stotts.....	862 46
Dubuque, Iowa||.....	Edward Spottawood.....	761 10
Milwaukie, Wisconsin.....	Moritz Schoeffler.....	5,962 86
Minnesota, Minnesota Territory.....	James McPettridge.....	2,460 00
Puget's Sound, Washington Territory¶.....	Morris H. Frost.....	5,406 88
Oregon, Oregon Territory.....	John Adair.....	21,254 51
Cape Perpetua, Oregon Territory.....	Addison C. Gibbs.....	3,039 08
Port Orford, Oregon Territory.....	Robert W. Dunbar.....	2,703 08
San Francisco, California.....	Milton S. Latham.....	402,401 76
Sonoma, California.....	T. B. Storer.....	4,433 20
San Joaquin, California ^{oo}	James M. Schofield.....	3,093 95
Sacramento, California.....	Charles C. Sackett.....	3,581 96
San Diego, California.....	Oliver M. Witherby.....	7,595 68
Monterey, California.....	James A. Watson.....	7,050 94
San Pedro, California.....	Isaac Williams.....	4,247 40
		3,331,796 45

TREASURY DEPARTMENT,

Register's Office, November 23, 1857.

F. BIGGER, *Register*.

* To February 26, 1857.

† To March 31, 1857.

‡ To September 30, 1857.

§ To March 31, 1857.

|| To December 31, 1856.

¶ From April 1, 1856, to April 30, 1857.

^{oo} To April 30, 1857.

Statement of the number of persons employed in each district of the United States for the collection of customs during the fiscal year ending June 30, 1857, with their occupation and compensation, per act March 3, 1849.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Passamaquoddy, Me ..	1	Collector	\$3,000 00
	1	Surveyor	1,265 60
	10	Inspectors	1,095 00
	1	do	730 00
	1	Weigher and measurer	593 70
	1	do	92 96
	1	Deputy collector	730 00
	1	Aid to the revenue	730 00
	1	Boatman	360 00
	1	do	240 00
Machias	1	Collector	1,090 83
	1	Deputy collector and inspector	500 00
	1	do	730 00
	1	Inspector	547 50
	1	do	250 00
Frenchman's Bay	1	Boatman	300 00
	1	Collector	1,246 12
	1	Deputy collector and inspector	1,071 00
	1	do	1,095 00
	2	do	300 00
	1	Inspector	730 00
	1	Boatman	360 00
Penobscot	2	do	120 00
	1	Measurer	136 00
	1	Collector	1,418 89
	1	Deputy collector	895 00
	2	Deputy collectors and inspectors	730 00
	1	Inspector	1,095 00
	1	do	800 00
Waldoborough	1	do	150 00
	1	Collector	1,500 00
	2	Inspectors	1,095 00
	2	do	930 00
	1	do	730 00
	1	do	350 00
	1	do	300 00
Wiscasset	1	Inspector and measurer	1,042 45
	1	Collector	636 45
	1	Deputy collector	113 57
	2	Inspectors	1,095 00
	2	do	912 50
	2	do	488 00
	1	do	488 00
Bath	1	Collector	1,747 53
	1	Deputy collector, inspector, weigher, gauger, and measurer	1,500 00
	1	Inspector, weigher, gauger, and measurer	1,480 00
	1	Inspector	1,095 00
	1	do	650 00
	1	do	600 00
	2	do	500 00
	1	do	350 00
	1	do	250 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Portland and Falmouth	1	Collector	\$3, 124 35
	1	Deputy collector, weigher, &c.	1, 500 00
	1	Surveyor	1, 274 68
	2	Weighers, gaugers, and measurers ..	1, 500 00
	6	Inspectors	1, 095 00
	5	Occasional inspectors	1, 095 00
	1	Aid to inspector	400 00
	1	Aid to weigher, gauger, and measurer ..	561 00
	2	Night inspectors	547 50
	1	Clerk	800 00
	1	do	600 00
	1	Porter	350 00
	2	Boatmen	365 00
	1	do	456 25
	1	Collector	362 35
	1	Inspector	500 00
	1	do	411 50
Saco	1	Aid to revenue	100 00
	1	Collector	220 00
	1	Deputy collector, inspector, &c.	600 00
Kennebunk	2	Inspectors	56 00
	1	Collector	273 31
	1	Deputy collector	200 00
York	1	Inspector	120 00
	1	Collector	1, 115 70
	1	Deputy collector and inspector	1, 095 00
Belfast	1	Deputy collector, inspector, weigher, gauger, and measurer ..	1, 285 33
	1	do	1, 024 23
	1	do	730 00
	1	Aid to the revenue	1, 095 00
	1	do	200 00
Bangor	1	Collector	1, 854 00
	3	Deputy collectors and inspectors	1, 095 00
	1	Deputy collector, weigher, and gauger ..	1, 344 00
	1	Weigher, gauger, and measurer	1, 428 00
	1	Aid to the revenue	200 00
	1	Collector	453 71
Portsmouth, N. H.	1	Naval officer	422 85
	1	Surveyor	369 39
	1	Deputy collector and inspector	730 00
	1	do	200 00
	2	Inspectors	1, 095 00
	1	do	966 00
	1	do	500 00
	1	do	471 80
	1	do	360 00
	2	do	300 00
	1	Occasional inspector	578 00
	3	Occasional inspector and night watch ..	547 50
	2	Occasional inspectors	100 00
	1	Inspector and measurer	1, 070 00
	1	Weigher, gauger, and measurer	416 41
Vermont, Vt.	1	Collector	1, 090 84
	2	Deputy collectors and inspectors	1, 000 00
	3	do	759 17
	1	do	600 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Vermont—Continued	5	Deputy collectors and inspectors	\$500 00
	7	.....do.....do.....	360 00
	1	Deputy collector.....do.....	750 00
	1	Deputy inspector.....do.....	500 00
	1	.....do.....do.....	400 00
	2	.....do.....do.....	360 00
	3	.....do.....do.....	240 00
	3	Revenue boatmen	240 00
	2	.....do.....do.....	180 00
	1	Porter.....do.....	100 00
Newburyport, Mass....	1	Collector.....do.....	383 08
	1	Surveyor.....do.....	659 92
	1	Naval officer	402 87
	2	Inspectors	1,095 00
	1	.....do.....do.....	1,068 00
	1	.....do.....do.....	993 00
	1	Occasional inspector.....	141 00
	2	.....do.....do.....	200 00
	1	Weigher and measurer.....	359 83
	1	Gauger	56 80
	1	Boatman.....do.....	257 33
	1	Collector.....do.....	5,000 00
Gloucester.....	1	Surveyor.....do.....	685 17
	2	Inspectors.....do.....	1,095 00
	1	.....do.....do.....	300 00
	1	.....do.....do.....	150 00
	1	Weigher, gauger, and measurer.....	1,149 13
	1	.....do.....do.....	1,052 79
	1	Boatman.....do.....	240 00
Salem and Beverly....	1	Collector.....do.....	2,042 08
	1	Deputy collector	1,000 00
	1	Clerk.....do.....	930 00
	1	Naval officer	1,289 72
	1	Surveyor.....do.....	760 50
	1	.....do.....do.....	264 00
	1	Weigher and gauger.....	1,400 46
	1	.....do.....do.....	1,323 57
	1	.....do.....do.....	542 04
	9	Inspectors.....do.....	1,095 00
	1	.....do.....do.....	1,089 00
	1	.....do.....do.....	604 00
	1	.....do.....do.....	360 00
	1	Measurer.....do.....	745 62
	2	Boatmen.....do.....	500 00
	1	Laborer and assistant storekeeper.....	730 00
Marblehead.....	1	Collector.....do.....	711 87
	1	Surveyor.....do.....	203 77
	1	Deputy collector and inspector.....	547 50
	1	Inspector, weigher, gauger, and measurer.....	547 50
	1	Deputy collector and inspector.....	565 00
	1	Inspector	182 50
	2	Boatmen.....do.....	160 00
	1	.....do.....do.....	100 00
Boston and Charlestown	1	Collector.....do.....	6,400 00
	3	Deputy collectors	2,500 00
	1	Cashier	2,500 00
	1	Assistant cashier	1,400 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Boston and Charlestown—Continued.	1	Clerk.....	\$1,500 00
	3	do.....	1,400 00
	3	do.....	1,300 00
	11	do.....	1,200 00
	7	do.....	1,100 00
	1	do.....	1,000 00
	2	do.....	900 00
	1	Superintendent of custom-house.....	1,200 00
	1	Messenger.....	760 00
	2	Assistant messengers.....	540 00
	1	Superintendent of warehouses.....	1,500 00
	3	Storekeepers.....	1,400 00
	2	do.....	1,300 00
	1	do.....	1,200 00
	1	do.....	1,100 00
	4	do.....	1,095 00
	1	do.....	1,003 75
	1	do.....	750 00
	1	Clerk.....	1,400 00
	1	do.....	1,300 00
	1	do.....	1,200 00
	1	do.....	800 00
	4	do.....	939 00
	4	do.....	782 50
	56	Inspectors.....	1,095 00
	1	do.....	800 00
	2	do.....	700 00
	5	Measurers.....	1,485 00
	13	Weighers and gaugers.....	1,485 00
	21	Night inspectors.....	600 00
	6	Night watchmen.....	600 00
	6	Boatmen.....	600 00
	1	General appraiser.....	2,500 00
	2	Appraisers.....	2,500 00
	2	Assistant appraisers.....	2,000 00
	2	Clerks.....	1,400 00
	4	do.....	1,200 00
	5	do.....	1,000 00
	1	Examiner of drugs.....	1,000 00
	1	Naval officer.....	5,000 00
	1	Deputy naval officer.....	2,000 00
	1	Assistant deputy naval officer.....	1,500 00
	1	Clerk.....	1,250 00
	4	do.....	1,200 00
	1	do.....	1,000 00
	1	Messenger.....	700 00
	1	Surveyor.....	4,900 00
	1	Deputy surveyor.....	2,000 00
	1	Assistant deputy surveyor.....	2,000 00
	1	Clerk.....	1,500 00
Plymouth.....	1	Messenger.....	750 00
	1	Collector.....	314 13
	1	Deputy collector and inspector.....	1,095 00
	1	do.....do.....	800 00
	1	do.....do.....	600 00
	1	do.....do.....	300 00
	1	do.....do.....	160 00

STATEMENT—Continued.

	No. of persons employed.	Occupation.	Compensation to each person.
Fall River.....	1	Collector.....	\$1,085 08
	1	Inspector.....	726 00
	1	do.....	558 00
	1	do.....	476 00
	1	Weigher.....	22 70
	1	do.....	4 51
	1	Gauger.....	23 88
	1	Boatman.....	300 00
Barnstable.....	1	Collector.....	1,800 00
	1	Deputy collector and inspector.....	900 00
	2	do.....do.....	750 00
	2	do.....do.....	650 00
	1	do.....do.....	500 00
	1	Inspector.....	650 00
	2	do.....	500 00
	6	do.....	400 00
	1	Clerk.....	500 00
	3	Boatmen.....	150 00
New Bedford.....	1	Collector.....	3,000 00
	1	Deputy collector.....	1,095 00
	1	Inspector and boarding officer.....	1,080 00
	1	Inspector, weigher, gauger, and measurer.....	1,500 00
	1	do.....do.....	1,466 00
	1	Inspector.....	366 00
	1	do.....	132 00
	1	do.....	102 00
	1	do.....	117 00
	1	do.....	108 00
	1	Clerk.....	800 00
	1	Boatman.....	420 00
	2	Aids to the revenue.....	156 00
Edgartown.....	1	Collector.....	1,374 00
	1	Inspector.....	1,095 00
	1	do.....	730 00
	1	do.....	600 00
	1	do.....	400 00
	1	do.....	102 00
	1	Boatman.....	240 00
Nantucket.....	1	Collector.....	517 65
	1	Deputy collector and inspector.....	1,095 00
	1	Inspector.....	730 00
Providence, R. I.....	1	Collector.....	1,325 64
	1	Deputy collector.....	1,000 00
	1	Clerk.....	800 00
	1	Naval officer.....	850 48
	1	Surveyor, Providence.....	677 79
	1	Surveyor, East Greenwich.....	250 00
	1	Surveyor, Pawtuxet.....	300 00
	6	Inspectors, foreign.....	560 00
	4	Inspectors, coastwise.....	547 50
	1	Inspector, Pawtuxet.....	450 00
	1	Inspector, Pawtucket.....	300 00
	1	Inspector, East Greenwich.....	300 00
	1	Weigher.....	1,038 76
	1	Gauger.....	510 48
	1	Measurer.....	1,385 69
	1	Boatman, Providence.....	300 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Providence—Contin'd.	1	Boatman, Pawtuxet.....	\$420 00
	1	Boatman, East Greenwich.....	132 00
Rristol and Warren...	1	Collector.....	737 20
	1	Inspector.....	549 00
	1	do.....	546 00
	1	do.....	420 00
	1	Temporary inspector.....	231 00
	1	do.....do.....	192 00
	1	do.....do.....	24 00
	1	do.....do.....	9 00
	1	Weigher.....	179 91
	1	Gauger.....	167 28
	1	Assistant storekeeper.....	547 50
	1	Boatman.....	216 00
	1	do.....	84 00
	1	Surveyor.....	352 20
	1	do.....	282 71
Newport.....	1	Collector.....	494 84
	1	Superintendent of lights.....	347 91
	1	Agent marine hospital.....	6 51
	1	Naval officer.....	519 09
	1	Surveyor.....	432 54
	1	do.....	250 00
	1	do.....	200 00
	1	Deputy collector and inspector.....	546 00
	1	Inspector.....	546 00
	1	do.....	549 00
	1	do.....	227 17
	1	do.....	168 00
	1	do.....	213 00
	1	do.....	165 00
	1	do.....	140 00
	1	do.....	222 03
	1	do.....	28 34
	1	Weigher.....	4 55
	1	Gauger.....	86 04
	1	Measurer.....	191 63
	1	Boatman.....	450 00
	1	do.....	270 00
Middletown, Conn.....	1	Collector.....	591 86
	1	Surveyor, Middletown.....	262 57
	1	Surveyor, Hartford.....	346 86
	1	Surveyor, Saybrook.....	310 00
	1	Deputy collector, inspector, and gauger, Middletown.....	650 00
	1	Inspector, Hartford.....	350 00
	1	Inspector, Saybrook.....	300 00
New London.....	1	Collector.....	2,242 16
	1	Surveyor.....	320 82
	1	Inspector, weigher, gauger, and measurer.....	818 67
	1	do.....do.....do.....	650 00
	1	Inspector.....	600 00
	1	do.....	250 00
	1	do.....	100 00
New Haven.....	1	Collector.....	3,000 00
	1	Deputy collector and inspector.....	1,095 00
	1	Surveyor.....	781 93

STATEMENT—Continued.

District.	No. of persons employed.	Occupation.	Compensation to each person.
New Haven—Cont'd.	1	Storekeeper.....	\$500 00
	1	Clerk.....	700 00
	1	Inspector, weigher, and measurer.....	1,500 00
	2	Inspectors, gaugers, and weighers.....	1,500 00
	4	Inspectors.....	1,095 00
	1	do.....	60 00
	1	do.....	54 00
	1	do.....	18 00
	1	Day and night inspector.....	912 00
	1	Aid to the revenue.....	48 00
	1	do.....	308 00
	1	Night watch.....	270 00
	1	do.....	240 00
	1	do.....	226 00
	1	do.....	182 00
	1	Boatman.....	300 00
Fairfield.....	1	Collector.....	1,005 40
	1	Inspector, weigher, gauger, and measurer.....	1,156 00
	1	do.....do.....do.....	217 00
	1	do.....do.....do.....	108 00
Stonington.....	1	Collector.....	811 89
	1	Surveyor.....	150 00
	2	Inspectors.....	500 00
	1	Temporary inspector.....	16 00
	1	Weigher, gauger, and measurer.....	65 10
	1	Boatman.....	216 00
Sackett's Harbor, N. Y.	1	Collector.....	717 80
	1	Deputy collector and inspector.....	730 00
	1	do.....do.....	640 00
	1	do.....do.....	365 00
	1	do.....do.....	300 00
	1	do.....do.....	250 00
	1	Aid to the revenue.....	730 00
	1	Temporary inspector.....	730 00
	1	Night watch.....	275 00
	2	Boatmen.....	225 00
Genesee.....	1	Collector.....	784 20
	1	Deputy collector.....	900 00
	1	do.....	800 00
	1	do.....	730 00
	2	Inspectors.....	730 00
	1	Clerk and inspector.....	730 00
Oswego.....	1	Collector.....	961 84
	2	Deputy collectors.....	1,000 00
	2	Inspectors.....	730 00
	1	do.....	500 00
	1	do.....	410 63
	1	do.....	300 00
	4	Clerks.....	730 00
	1	do.....	600 00
	4	Aids to the revenue.....	458 00
	2	Night watch.....	343 50
	3	do.....	365 00
	1	Warehouse clerk during navigation, per day.....	2 00
Niagara.....	1	Collector.....	1,485 94
	1	Deputy collector.....	900 00
	1	Deputy collector and inspector.....	900 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Niagara—Continued ..	4	Deputy collectors and inspectors	\$730 00
	1	do.....do	400 00
	4	do.....do	365 00
	1	Deputy collector and aid to the revenue...	730 00
	2	Aids to the revenue	730 00
	1	Night watch	365 00
	1	Clerk	730 00
	2	Watchmen	547 50
Buffalo Creek	1	Collector	1,954 23
	1	Deputy collector	1,000 00
	1	do	900 00
	1	do	540 00
	1	do	730 00
	1	Inspector	1,000 00
	1	do	900 00
	1	do	600 00
	2	do	786 00
	1	Aid to the revenue	540 00
	1	do.....do	395 86
	5	Night watch	730 00
	1	Boatman	300 00
	2	Clerks	912 00
Oswegatchie	1	Collector	1,460 00
	1	Deputy collector	900 00
	1	do	500 00
	2	do	463 76
	1	do	450 00
	1	do	400 00
	1	Inspector	730 00
	1	Aid to the revenue	900 00
	1	Travelling deputy collector	891 00
	1	Night watchman	240 00
	1	do	220 00
	1	Watchman	88 00
Sag Harbor	1	Collector	742 52
	1	Inspector	66 00
	1	do	60 00
	1	do	36 00
New York	1	Collector	6,340 00
	7	Deputy collectors	2,500 00
	1	Auditor	4,000 00
	1	Assistant Auditor	3,000 00
	1	Cashier	3,000 00
	1	Assistant cashier	2,500 00
	1	Clerk	1,800 00
	25	do	1,500 00
	10	do	1,400 00
	4	do	1,300 00
	11	do	1,200 00
	80	do	1,100 00
	19	do	1,000 00
	4	do	900 00
	1	do	750 00
	1	do	700 00
	2	do	600 00
	1	Keeper of custom-house	1,000 00
	6	Watchmen	547 50

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
New York—Continued	1	Watchman	\$156 00
	1	Fireman	547 50
	7	Porters	480 00
	7	Messengers	650 00
	1	do	600 00
	2	do	400 00
	1	do	300 00
		<i>Naval office.</i>	
	1	Naval officer	4,950 00
	3	Deputy naval officers	2,000 00
	2	Clerks	1,500 00
	7	do	1,400 00
	3	do	1,200 00
	5	do	1,050 00
	24	do	1,000 00
	6	do	900 00
	2	do	800 00
	3	do	400 00
	2	Messengers	500 00
	1	Porter	500 00
		<i>Surveyor's office.</i>	
	1	Surveyor	4,749 10
	2	Deputy surveyors	2,000 00
	1	Clerk	1,200 00
	4	do	1,100 00
	5	do	1,000 00
	2	Temporary clerks	560 00
	1	Clerk	700 00
	1	Messenger	650 00
	1	Porter	480 00
		<i>Appraisements.</i>	
	1	General appraiser	2,500 00
	3	Appraisers	2,500 00
	5	Assistant appraisers	2,000 00
	1	Chief examiner of damage	2,000 00
	4	Clerks	1,500 00
	6	do	1,300 00
	14	do	1,200 00
	1	do	1,150 00
	10	do	1,000 00
	8	do	800 00
	1	Storekeeper	1,400 00
	1	Clerk	1,300 00
	7	do	1,100 00
	1	Temporary clerk	1,100 00
	6	Clerks	1,000 00
	1	do	800 00
	1	Special examiner of drugs	2,000 00
	16	laborers	780 00
	1	do	676 00
	145	do	650 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
New York—Cont'd	74	Laborers	\$624 80
	4	Night watchmen	806 00
	10	do	660 00
		<i>Public Warehouses.</i>	
	1	Warehouse superintendent	2,000 00
	1	Assistant storekeeper	1,400 00
	1	do	1,200 00
	4	Warehouse clerks	1,100 00
	60	do	1,095 00
	1	do	780 00
	1	Captain night watch	800 00
	3	Lieutenants night watch	650 00
	25	Watchmen	547 50
	1	Marker	780 00
	50	do	650 00
	3	Laborers	780 00
	12	do	650 00
	2	do	468 00
	19	Weighters	1,485 00
	18	Assistants	600 00
	8	Gaugers	1,485 00
	8	Assistants	600 00
	17	Measurers	1,485 00
	2	Assistants to markers	600 00
	193	Inspectors	1,095 00
	75	Night inspectors	547 50
	30	Night watchmen	547 50
	4	Measurers of passenger vessels	1,095 00
	2	Measurers of wood and marble	1,000 00
	11	Debenture clerks	1,000 00
	18	Bargemen	600 00
	1	Superintendent marine hospital	1,000 00
	1	Deputy collector at Albany	1,095 00
	2	Inspectors at Albany	1,095 00
	1	Surveyor at Albany	150 00
	1	Deputy collector at Troy	1,095 00
	1	Surveyor at Troy	250 00
	4	Temporary aids to the revenue	182 50
Champlain	1	Collector	1,060 71
	1	Deputy collector and inspector	1,000 00
	1	do	750 00
	1	Deputy collector, inspector, and clerk	800 00
	3	Deputy collectors and aids	600 00
	1	Deputy collector, aid, and clerk	600 00
	5	Deputy collectors and aids	400 00
	1	Deputy collector and inspector	600 00
	1	do	550 00
	2	do	500 00
	6	do	400 00
	1	Boatman	240 00
	1	do	180 00
	1	do	120 00
Cape Vincent	1	Collector	1,014 00
	3	Deputy collectors and inspectors	730 00
	2	do	547 50

STATEMENT—Continued.

districts.	No. of persons employed.	Occupation.	Compensation to each person.
G. Vincent—Contin'd.	2	Deputy collectors and inspectors	\$365 80
	2	do.....do.....	160 00
	2	Aids to the revenue	547 50
	1	Boatman.....	300 00
Dunkirk	1	Collector.....	629 80
	3	Deputy collectors	250 00
Perth Amboy, N. J.	1	Collector.....	250 00
	1	Deputy collector and inspector.....	600 00
	4	Inspectors.....	600 00
	1	do	500 00
	1	do	400 00
	1	Surveyor.....	150 00
	4	Boatmen.....	60 00
Bridgetown.....	1	Collector.....	537 77
Burlington	1	Collector.....	223 11
	1	Deputy collector.....	24 50
Great Egg Harbor	1	Collector.....	400 00
	1	Inspector	365 00
Little Egg Harbor	1	Collector.....	480 80
	1	Inspector	414 00
	1	do	360 00
	1	do	342 00
	1	do	267 00
	1	do	42 00
	1	do	36 00
	1	do	30 00
Camden.....	1	Surveyor.....	478 62
Newark	1	Collector.....	485 80
	1	Deputy collector.....	730 00
	1	Temporary inspector	512 00
Philadelphia, Penn.	1	Collector.....	6, 113 48
	2	Deputy collectors	2,500 00
	1	Cashier, 11 months	1, 375 00
	2	Clerks.....	1,400 00
	3	do	1,200 00
	3	do	1,100 00
	1	do, 10 months and 27 days.....	997 25
	10	do	1,000 00
	1	do, 9 months and 8 days.....	771 98
	1	Keeper of custom-house.....	800 00
	1	Messenger at custom-house.....	600 00
	1	Porter at custom-house.....	547 50
	2	Night watch at custom-house	547 50
<i>Naval office.</i>			
	1	Naval officer	5,000 00
	1	Deputy naval officer.....	2,000 00
	2	Clerks.....	1,200 00
	6	do	1,000 00
	1	Messenger	600 00
<i>Surveyor.</i>			
	1	Surveyor.....	4,500 00
	1	Deputy surveyor	2,000 00
	1	Clerk.....	1,300 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia—Contin'd	1	Clerk.....	\$1,100 00
	1	Messenger.....	600 00
		<i>Appraisements.</i>	
	1	Appraiser at large.....	2,500 00
	1	Messenger to appraiser.....	547 50
	2	Appraisers.....	2,500 00
	1	Assistant appraiser.....	2,000 00
	1	do..... 10 months and 10 days.....	1,719 78
	5	Examiners.....	1,095 00
	5	Packers.....	730 00
	3	Clerks.....	1,000 00
	1	do, 6 months.....	600 00
	1	Messenger.....	600 00
	1	Special examiner of drugs.....	1,000 00
	1	Packer to do.....	730 00
	1	Clerk in appraisers' stores, 11 months.....	916 67
	2	Foremen of appraisers' stores.....	638 75
	1	Marker of appraisers' stores.....	540 00
	2	Watchmen.....	547 50
		<i>Public warehouses.</i>	
	1	Warehouse superintendent.....	1,200 00
	1	Storekeeper.....	1,500 00
	1	Assistant storekeeper.....	900 00
	1	do..... 6 months.....	300 00
	1	do..... 2 months and 6 days.....	167 50
	1	Warehouse clerk, 9 months.....	750 00
	2	Markers.....	540 00
	1	Marker.....	480 00
	1	Weigher.....	1,485 00
	4	Assistant weighers.....	1,200 00
	1	Foreman to weigher.....	730 00
	5	Laborers to weigher.....	540 00
	2	Gaugers.....	1,485 00
	1	Measurer.....	1,485 00
	1	Assistant measurer.....	1,485 00
	1	do.....	1,200 00
	40	Inspectors.....	1,095 00
	1	Inspector, 11 months.....	1,005 00
	1	do..... 10 months and 16 days.....	960 00
	1	do..... 10 months and 11 days.....	945 00
	1	do..... 10 months.....	918 00
	1	do..... 4 months.....	366 00
	6	Temporary inspectors.....	156 00
	4	Revenue agents.....	912 50
	1	Revenue agent, 11 months and 26 days.....	902 50
	1	do..... 11 months and 22 days.....	892 50
	1	do..... 11 months and 20 days.....	887 50
	1	do..... 11 months and 4 days.....	847 50
	1	do.....	730 00
	3	Revenue agents.....	547 50
	1	Captain of night inspectors.....	800 00
	1	Lieutenant of night inspectors.....	650 00
	23	Night inspectors.....	547 50

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia—Contin'd.	1	Night inspector, 7 months and 23 days.....	\$354 00
	6	Night watchmen on wharves	547 50
	3	Boatmen	600 00
	1	Boatman, 10 months	500 00
	1	Temporary boatman	19 56
Presque Isle	1	Collector	395 52
Pittsburg.....	1	Deputy collector.....	730 00
	1	Surveyor	2,577 85
	1	Clerk	600 00
	1	Watchman	456 25
Delaware, Del.....	1	do	422 50
	1	Collector	976 90
	2	Deputy collectors and inspectors.....	1,095 00
	1	Inspector	1,035 00
	1	do	800 00
Baltimore, Md	1	do	500 00
	2	Messengers	365 00
	1	Collector	6,000 00
	1	Deputy collector	2,500 00
	5	Clerks	1,500 00
	1	Clerk	1,200 00
	2	Clerks	1,100 00
	2	do	1,000 00
	4	do	900 00
	1	Clerk	850 00
	4	Messengers	600 00
	2	do	547 50
	27	Inspectors	1,095 00
	2	Captains of watch	730 00
	2	Watchmen at vault.....	730 00
	26	Watchmen	547 50
	6	Boatmen	600 00
	1	Storekeeper	1,150 00
	1	Storekeeper	1,095 00
	1	Assistant storekeeper	626 00
	2	Clerks	1,000 00
	4	Porters	547 50
	1	Appraiser general	2,500 00
	2	Appraisers	2,500 00
	1	Clerk to appraiser	1,400 00
	1	do	1,200 00
	2	do	1,000 00
	1	Porter to appraiser	547 50
	1	Weigher	1,500 00
	2	Deputy weighers.....	1,000 00
	1	do	730 00
	1	Gauger	1,500 00
	1	Measurer	1,500 00
	1	Deputy measurer.....	1,000 00
	1	do	626 00
	1	Storekeeper at lazaretto	150 00
	1	Naval officer.....	5,000 00
	1	Deputy naval officer.....	2,000 00
	1	Clerk to naval officer	1,200 00
	1	do	1,100 00
	1	Messenger to naval officer	600 00
	1	Surveyor.....	4,500 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Baltimore—Continued.	1	Clerk to surveyor	\$1,500 00
	1	Examiner of drugs.....	1,000 00
Annapolis	1	Collector.....	423 00
	1	Surveyor.....	300 41
	1	do.....	203 00
	1	do.....	150 00
Oxford	1	Collector	423 34
Vienna.....	1	do.....	500 00
	1	Deputy collector	365 00
Havre de Grace			
Town Creek	1	Surveyor.....	174 91
Georgetown, D. C.....	1	Collector.....	1,520 41
	1	Deputy collector and inspector.....	800 00
	1	do.....do.....	821 00
	1	Temporary inspector.....	200 00
	1	Clerk.....	416 68
	1	Weigher and ganger.....	566 04
Richmond, Va.....	1	Collector.....	3,185 84
	2	Deputy collectors, weighers, and measurers.....	1,095 00
	2	Inspectors, weighers, and measurers	1,095 00
	1	Gauger	745 08
	1	Aid to the revenue.....	21 00
Norfolk and Portsmouth.	1	Collector.....	2,590 00
	1	Clerk.....	1,500 00
	1	do.....	900 00
	1	Naval officer.....	976 98
	1	Deputy naval officer	730 00
	3	Inspectors.....	1,095 00
	1	Weigher and ganger.....	1,575 63
	1	Surveyor.....	720 30
	3	Surveyors	250 00
	5	Aids to the revenue, at \$2 per day.....	All, 222 00
	1	Watchman and porter	547 50
	1	Coxswain	360 00
	2	Boatmen	192 00
	1	Measurer.....	714 00
Tappahannock	1	Collector.....	346 81
	1	Deputy collector	300 00
	1	Surveyor.....	266 70
	1	do.....	256 50
	1	do.....	177 50
	1	do.....	266 75
	1	do.....	162 50
Cherrystone	1	Collector.....	316 16
	1	Surveyor.....	369 25
Yorktown	1	Collector.....	478 16
	1	Surveyor at East River.....	200 00
Petersburg	1	Collector.....	1,383 17
	1	Deputy collector	730 00
	1	Surveyor.....	500 00
	2	Inspectors.....	1,095 00
	1	Weigher, gauger, and measurer.....	1,500 00
	1	Temporary weigher, gauger, and measurer.....	252 98
	1	Aid to the revenue.....	174 00
Alexandria	1	Collector.....	145 94
	1	Deputy collector and inspector	1,095 00
	2	Inspectors.....	1,095 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Alexandria—Cont'd	1	Surveyor.....	\$300 00
	1	Weigher and measurer.....	1,072 59
	1	Boatman.....	360 00
Wheeling	1	Surveyor.....	1,485 78
Yecomico	1	do.....	235 00
Camden, N. Carolina	1	Collector.....	813 53
	1	Temporary inspector.....	150 11
Edenton	1	Collector.....	342 03
	1	Temporary inspector.....	18 07
Plymouth	1	Collector.....	655 78
	1	Surveyor at Windsor.....	150 00
	1	Inspector, weigher, gauger, and measurer.....	152 21
	1	Occasional inspector.....	4 00
Washington	1	Collector.....	517 60
	1	Temporary inspector.....	119 57
Newbern	1	Collector.....	1,481 43
	1	Inspector, weigher, gauger, and measurer.....	1,230 18
Ocracoke	1	Collector.....	1,049 25
	1	Deputy collector and inspector.....	360 00
	1	Temporary inspector.....	92 00
	2	Boatmen.....	240 00
	2	do.....	180 00
Beaufort	1	Collector.....	393 56
	1	Inspector, weigher, gauger, and measurer.....	940 65
Wilmington	1	Collector.....	1,248 40
	1	Naval officer.....	639 76
	1	Surveyor.....	561 67
	1	Surveyor at Jacksonville.....	250 00
	1	Deputy collector and inspector.....	850 00
	1	Boarding officer.....	480 00
	4	Boatmen.....	240 00
	3	Inspectors and measurers.....	275 80
	1	Weigher and gauger.....	302 88
	1	Messenger.....	225 0
Charleston, S. C.	1	Collector.....	6,284 18
	1	Deputy collector.....	1,500 00
	1	Collector's clerk.....	1,400 00
	1	Clerk.....	1,300 00
	1	Registry clerk.....	1,000 00
	1	Assistant clerk.....	900 00
	1	Naval officer.....	3,302 48
	1	Assistant naval officer.....	1,000 00
	1	Surveyor.....	2,654 39
	2	Appraisers.....	1,500 00
	1	Weigher.....	1,500 00
	1	Gauger.....	1,500 00
	1	Measurer.....	1,500 00
	28	Inspectors.....	1,095 00
	6	Boatmen.....	547 50
	1	Porter.....	240 00
	1	do.....	216 00
Georgetown, S. C.		(No returns).....	
Beaufort, S. C.	1	Collector.....	365 29
Savannah, Ga.	1	do.....	3,472 82
	1	Deputy collector.....	1,500 00
	1	Naval officer.....	1,064 68
	1	Surveyor.....	1,026 29

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Savannah, Ga.—Con.	2	Appraisers	\$1,500 00
	1	Weighter and gauger	1,500 00
	1	Storekeeper	800 00
	1	Clerk	1,100 00
	1	do	800 00
	10	Inspectors	1,095 00
	1	Custom-house porter	600 00
	1	Appraiser's porter	360 00
	4	Boatmen	360 00
	1	Inspector at Hardwick	250 00
	1	Inspector at Sunbury	250 00
Saint Mary's	1	Collector	794 90
	1	Inspector	200 00
	1	Boatman	60 00
Brunswick	1	Collector	474 85
	1	Inspector	248 00
Pensacola, Florida	1	Collector	1,347 00
	1	Inspector	1,095 00
	1	Surveyor at St. Andrew's Bay	300 00
	2	Boatmen	300 00
Saint Augustine			
Key West	1	Collector	1,377 16
	1	Deputy collector and inspector	1,095 00
	1	Inspector	1,095 00
	1	Inspector at Indian Key	264 03
	2	Temporary inspectors	115 00
Saint Mark's	1	Collector	878 20
	2	Deputy collectors and inspectors	1,095 00
	1	do	500 00
	4	Boatmen	300 00
	2	do	240 00
	1	Temporary inspector	40 00
Saint John's	1	Collector	1,850 00
	3	Inspectors	730 00
	2	Boatmen	180 00
	2	do	144 00
Fernandina	1	Collector	215 50
	1	Deputy collector, &c.	205 03
Apalachicola	1	Collector	1,700 00
	2	Deputy collectors and inspectors	1,914 00
	1	Light keeper	500 00
	1	do	450 00
	1	House tender at Cape St. Blas	240 00
Bayport	1	Surveyor	350 00
Pilatka	1	do	350 00
Mobile, Ala.	1	Collector	6,306 00
	2	Inspectors and clerks	1,500 00
	16	Inspectors	1,095 00
	2	Weighters and measurers	1,500 00
	1	Examiner and aid	909 00
	1	Boat keeper	480 00
Tusculumbia	1	Surveyor	1,057 10
Selma	1	do	93 32
Pearl River, Miss.	1	Collector	527 11
	1	Deputy collector	250 09
	2	Inspectors	90 00
Vicksburg		(No returns.)	

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Natches.....	---	(No returns.).....	---
Columbus.....	1	Surveyor.....	\$350 00
New Orleans, La.	1	Collector.....	6,000 00
	2	Deputy collectors.....	2,500 00
	4	Clerks, collector's office.....	1,800 00
	4	do.....do.....	1,500 00
	7	do.....do.....	1,400 00
	5	do.....do.....	1,200 00
	1	do.....do.....	1,150 00
	4	do.....do.....	1,100 00
	2	do.....do.....	1,095 00
	2	do.....do.....	1,000 00
	1	Porter and messenger.....	730 00
	2	Night watchmen.....	730 00
	2	Laborers in United States warehouse.....	660 00
	2	do.....do.....	600 00
	5	Laborers at appraiser's store.....	600 00
	4	Local surveyors.....	250 00
	1	Examiner of drugs and medicines.....	1,000 00
	1	Naval officer.....	5,000 00
	1	Deputy naval officer.....	2,000 00
	1	Clerk at naval office.....	1,400 00
	4	do.....do.....	1,260 00
	2	do.....do.....	980 00
	1	Surveyor.....	4,900 00
	2	Deputy surveyors.....	2,000 00
	76	Inspectors.....	1,095 00
	10	Aids of the revenue river duty.....	1,095 00
	8	Aids of the revenue day and night duty.....	730 00
	1	Weigher.....	1,500 00
	1	Deputy weigher.....	1,200 00
	1	Assistant deputy weigher.....	730 00
	2	Laborers at weigher's.....	600 00
	1	Measurer.....	1,500 00
	1	Deputy measurer.....	1,200 00
	2	Laborers at measurer's.....	600 00
	3	Gaugers.....	1,500 00
	4	Boatmen at New Orleans.....	730 00
	4	Boatmen and messengers.....	720 00
	12	Boatmen at Balize, Southwest Pass.....	547 50
	1	Appraiser general.....	2,500 00
	2	Appraisers.....	2,500 00
	2	Assistant appraisers.....	2,000 00
	5	Examiners.....	1,400 00
	1	Clerk at appraisers'.....	1,200 00
	2	do.....do.....	1,095 00
	1	Porter and messenger.....	900 00
	7	Packers and laborers.....	600 00
Teche.....	1	Collector.....	741 06
	1	Deputy collector and inspector.....	264 00
Shreveport.....	---	(No returns).....	---
Texas, Texas.....	1	Collector.....	1,750 00
	2	Deputy collectors.....	1,000 00
	1	Surveyor and inspector.....	1,000 00
	1	Inspector, weigher, and gauger.....	1,200 00
	2	Inspectors.....	1,095 00
	1	Clerk.....	1,000 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Texas, Texas	1	Porter	\$420 00
Saluria	1	Collector	1,250 00
	1	Deputy collector and inspector	750 00
	1	do.....do	1,095 00
	2	do.....do	1,000 00
	2	Surveyors and inspectors	600 00
	2	do.....do	500 00
	1	Mounted inspector	730 00
Ramos de Santiago	1	Collector	1,750 00
	2	Deputy collectors and inspectors	1,000 00
	7	do.....do	983 31
	13	Inspectors	800 00
	2	Inspectors in aid of the revenue	44 00
	1	do.....do	42 00
	2	Clerks	983 31
	2	do.....do	800 00
	1	Storekeeper	800 00
	1	Boatman	480 00
	1	Messenger	420 00
Paso del Norte		(No returns)	
Newville, Tenn.	1	Surveyor	986 00
Memphis	1	do	2,500 00
Knoxville	1	do	1,000 00
Louisville, Ky.	1	do	3,000 00
	1	Clerk	1,000 00
Paducah	1	Surveyor	610 44
Columbus	1	do	350 00
Hickman		(No returns)	
Miami, Ohio	1	Collector	2,018 42
	1	Deputy collector and inspector	950 00
	1	do.....do	150 00
	1	Inspector	719 06
	1	Temporary inspector	67 50
Sandusky	1	Collector	1,618 42
	1	Deputy collector	800 00
	3	do	200 00
	1	do	300 00
	1	Clerk	365 00
Ouyahoga	1	Collector	2,140 83
	1	Deputy collector	1,000 00
	1	Clerk	600 00
	1	Inspector	800 00
	1	do	600 00
	4	do	240 00
Cincinnati	1	Surveyor	3,400 00
	1	Clerk	1,200 00
	1	do	1,000 00
	1	Warehouse clerk	600 00
Detroit, Mich	1	Collector	1,618 42
	1	Deputy collector	1,000 00
	2	do	480 00
	1	do	360 00
	4	do	240 00
	1	do	180 00
	1	do	150 00
	1	do	120 00
	1	do	730 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Detroit, Mich.—Con.	1	Inspector, weigher, and gauger	\$1,095 00
	1	Inspector and clerk	1,095 00
	2	do	600 00
	2	do	480 00
	8	Inspectors	360 00
	5	do	240 00
Michilimackinac	1	Collector	835 95
	2	Deputy collectors and inspectors	400 00
	1	do	600 00
	2	do	300 00
	2	do	250 00
	1	do	200 00
	1	do	150 00
Evansville, Ind	1	Surveyor	590 57
New Albany	1	do	655 03
Jeffersonville	1	do	350 00
Madison		(No returns)	
Chicago, Ill.	1	Collector	1,600 00
	1	Deputy collector	1,000 00
	1	do	700 00
	1	do	360 00
	1	Inspector	600 00
	2	Clerks	800 00
	1	Inspector	726 00
	1	do	724 00
	1	do	718 00
	1	do	698 00
	1	do	570 00
	1	do	458 00
	1	do	454 00
	1	do	424 00
	1	do	376 00
Alton	1	Surveyor	450 00
Galena	1	do	486 50
Quincy	1	do	437 73
Cairo	1	do	1,916 65
Peoria	1	do	382 50
Saint Louis, Mo	1	Collector	3,000 00
	1	Clerk	1,500 00
	2	do	1,200 00
	1	do	1,000 00
Hannibal	1	Surveyor	1,000 00
Burlington, Iowa	1	Surveyor	977 50
Keokuk	1	do	350 00
Dubuque	1	do	573 30
Milwaukie	1	Collector	1,250 00
	1	Deputy collector	1,000 00
	2	Aids to the revenue	640 00
	1	Inspector	720 00
	3	do	480 00
Minnesota, M. T.	1	Collector	1,200 00
	1	Deputy collector	800 00
Puget's Sound, W. T. ..	1	Collector	1,656 93
	1	Surveyor	1,000 00
	2	Inspectors	1,095 00
	1	Temporary	54 00
	4	Revenue boatmen	720 00

STATEMENT—Continued.

Districts.	No. of persons employed	Occupation.	Compensation to each person.
Oregon, O. T.	1	Collector.....	\$3,600 00
	1	Deputy collector.....	1,500 00
	1	Inspector.....	1,000 00
	1	Surveyor.....	1,000 00
Cape Perpetua	1	Collector.....	2,000 00
	1	Boatman.....	770 00
Port Orford.....	1	Collector.....	2,000 00
	1	Deputy collector.....	1,000 00
San Francisco, Cal.	1	Collector.....	10,400 00
	1	Deputy collector.....	4,000 00
	1	.....do.....	3,600 00
	1	Auditor.....	3,800 00
	1	Cashier.....	3,000 00
	5	Clerks.....	3,000 00
	8	.....do.....	2,800 00
	2	.....do.....	2,500 00
	4	Messengers.....	1,440 00
	1	Captain of watch.....	1,825 00
	3	Watchmen.....	1,440 00
		<i>Appraiser's office.</i>	
	1	Appraiser general.....	6,000 00
	2	Appraisers.....	6,000 00
	1	Assistant appraiser.....	3,500 00
	3	Examiners.....	3,000 00
	1	Special examiner of drugs.....	2,000 00
	3	Clerks.....	2,160 00
	1	Watchman and superintendent.....	2,160 00
	1	Sampler of liquors.....	1,800 00
	1	Messenger.....	1,560 00
	6	Laborers.....	1,440 00
		<i>Warehouse department.</i>	
	1	Superintendent of warehouses.....	3,600 00
	1	Clerk.....	3,000 00
	3	.....do.....	2,800 00
	1	.....do.....	2,190 00
	6	Storekeepers.....	2,190 00
	1	Messenger.....	1,440 00
	3	Watchmen.....	1,440 00
	8	Laborers.....	1,200 00
		<i>Naval office.</i>	
	1	Naval officer.....	8,000 00
	1	Clerk.....	3,600 00
	1	Cashier.....	3,600 00
	1	Clerk.....	3,300 00
	1	.....do.....	3,000 00
	2	.....do.....	2,400 00
	1	Messenger and porter.....	1,560 00

STATEMENT—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
<i>Surveyor's office.</i>			
San Francisco—Con.	1	Surveyor.....	\$7,000 00
	1	Deputy surveyor.....	4,000 00
	1	Messenger.....	1,800 00
<i>Weighers, measurers, and gaugers.</i>			
	1	Weigher and measurer.....	3,000 00
	1	do do.....	2,500 00
	1	Gauger.....	3,000 00
	1	do.....	2,500 00
	8	Laborers.....	1,200 00
<i>Inspectors.</i>			
	2	Inspectors.....	2,190 00
	32	do.....	1,825 00
<i>Revenue boat.</i>			
Sonoma	1	Boarding officer.....	2,190 00
	4	Bargemen.....	1,200 00
	1	Collector.....	3,136 91
	1	Weigher and gauger.....	688 29
San Joaquin	1	Inspector.....	240 00
	1	Collector.....	3,143 95
Sacramento	1	do.....	3,281 96
San Diego	1	do.....	3,108 26
	1	Deputy collector.....	1,878 00
	1	Special inspector.....	120 00
Monterey	1	do.....	24 00
	1	Collector.....	3,047 65
	1	Inspector.....	2,190 00
San Pedro	1	do.....	1,825 00
	1	Collector.....	1,039 30
	1	Surveyor.....	500 00
	1	Temporary inspector.....	10 00

TREASURY DEPARTMENT, *Register's Office*, November 23, 1857.F. BIGGER, *Register*.

OFFICE SUPERVISING INSPECTOR,
Third District, Baltimore, November 16, 1857.

SIR: I have the honor to transmit herewith, as secretary of the Board of Supervising Inspectors, their fifth annual report for the year ending October 1, 1857. The minutes of the entire proceedings of the board are now in the hands of the printer, copies of which will be forwarded to the department as soon as prepared.

Very respectfully,

JOHN S. BROWN,
Secretary of Board.

Hon. HOWELL COBB,
Secretary of Treasury.

No. 15.

LOUISVILLE, *October 27, 1857.*

SIR: The board of supervising inspectors, appointed in conformity with the act of Congress passed August 30, 1852, commonly known as the steamboat law, and now holding their annual session in this city, in compliance with the provisions of said act, would respectfully submit this their fifth annual report of the proceedings of the several boards of inspectors during the past year, terminating September 30, 1857. We would also respectfully call your attention to some features in the law which we are of opinion may be advantageously modified; also additions and alterations that experience in the execution of the law have shown to be desirable.

This law has now been in operation for five years, and whatever may have been the results of its operation, whether beneficial or otherwise, those results cannot now be with propriety considered fortuitous by those unfriendly to it, as was claimed by them during the early years of its operation. But these results, whatever they are, we think, may be fairly attributed to the operation of the law. With the view of ascertaining from the facts of the case, so far as practicable, what have been these results, we present a comparison of the total loss of life upon the western rivers, from accidents and casualties which the law is designed to prevent; during the five years immediately prior to the law going into operation, with similar losses during the five years that the law has been in force. We are compelled to confine this comparison to the western rivers, as we have no statistics of the loss during that period on the northern and eastern waters.

Table of loss of life, for five years prior to the passage of the law, on western rivers. This table has been made from "Lloyd's Steamboat Directory and Disasters on the Western Waters," and embraces

the five years immediately preceding the passage of the present steamboat law—that is, from 1848 to 1852, both years inclusive. This is the best and most reliable source from which this information can be procured. It is well known, however, that even this does not embrace all the disasters that occurred during that time. Indeed, there are comparatively few of the collisions and other disasters of like character given; and members of this board will remember several very disastrous explosions that took place that are not enumerated in that work:

	Explosions.	Lives lost.
In 1848.....	6.....	141
1849.....	8.....	183
1850.....	13.....	284
1851.....	5.....	152
1852.....	18.....	395
	<hr/> 50	<hr/> 1,155

There were also wounded by the above disasters 475.

By other disasters, as enumerated in Lloyd's work,
during the same period, there were lives lost..... 416

Making a total loss of life, as related by Lloyd, of... 1,571 persons
in five years previous to the law going into operation.

Table of loss of life for five years subsequent to the passage of the law.

	Explosions.	Lives lost.
To 1st October, 1853.....	none.....	none.
Do. do. 1854.....	2.....	72
Do. do. 1855.....	2.....	35
Do. do. 1856.....	2.....	14
Do. do. 1857.....	1.....	11
	<hr/> 7	<hr/> 131

By other disasters, collisions, fire, sinking, &c., there have
been lost during the same time..... 214

Total loss of life for five years..... 345

By an examination of these statements, we find that for five years prior to the passage of the steamboat act we have accounts of the loss of 1,571 lives; and for the five years since the said passage, the total loss of life on the western rivers is 345, leaving a difference of 1,226 lives.

This, however, does not represent *relatively* the correct proportion, as it should be born in mind that there has been a very large increase of the steam marine of the western rivers, during the time for which the statement has been prepared. With these facts before us, we conceive that the beneficial effect of the law can no longer be a matter of doubt.

In regard to the necessity of the inspections and tests required by

the laws, the experience of every board of inspection will furnish instances during every year of defects of both material and workmanship, discovered and remedied, and of deficiencies ascertained and supplied, which otherwise must have resulted at some period in serious accident had not such inspections been made. Indeed, the necessity for the hydrostatic test of boilers to their safety is now so generally recognized, that it has become very common in some sections, when making contracts for the construction of boilers for other purposes than for passenger steamers, and which do not come within the scope of the law, to insert a clause requiring that such boilers shall be submitted to and guaranteed to stand the hydrostatic test; and we are firmly of the opinion that no one provision of the act of Congress has been more salutary, or had greater influence in doing away with those terrible and heartrending disasters, formerly of so frequent occurrence, than that requiring the boilers to be so tested before being applied to use.

Such accidents, arising from defects in boilers or machinery, have indeed become very unfrequent, and have been gradually lessened, both in number and importance, as the beneficial influences of the law has been extended.

It has, however, been brought to the knowledge of the board at its present session that in certain arrangements of the safety-valve operators in use in some of the districts the temptation and facilities for overloading the valves beyond the pressure allowed by the certificate of inspection, without risk of detection, are too great to be easily resisted, when from the vicinity of competing boats, or a desire to make certain time, it shall be very desirable to do so; and instances have been cited when, though no serious accident has occurred, yet permanent injury to the boilers has resulted. We have, therefore, during the present session, taken such action upon the subject as we think its importance demands, by passing a resolution that no engineer shall be permitted in any manner to add to the weight placed upon the safety-valve by the inspectors.

The board of supervising inspectors have in the performance of their duties assigned them by the act of August 30, 1852, from time to time established rules and regulations for their own conduct, and that of the several boards of inspectors within the district. These rules and regulations have necessarily been added to, altered and modified, as experience has shown advisable, or as new cases brought to the notice of the board have rendered necessary.

In many cases, the board have been in doubt as to their authority, on account of the ambiguity of the law. But whenever this has occurred, their effort has in all cases been to carry out the provisions of the act according to the true intent and meaning thereof.

These necessary changes, modifications, and additions to the rules and regulations, which have been dictated by experience, has led in some cases to conflicting interpretation of such rules and regulations by the local boards; which conflicting opinions it becomes from time to time necessary for the supervising board to reconcile by a more lucid exposition of their own action.

We are of opinion, however, that the time is approaching when

experience in the operation of the law will not only justify, but require, for a more prompt and efficient execution of its provisions, that all the rules and regulations established by this board shall be revised, compiled, and indexed for the greater convenience of the inspectors and others interested. We are fully aware that alterations and additions to these rules should be made with great caution, and only when imperatively demanded to secure the objects of the law, or to meet new contingencies that may arise. These alterations and additions were necessarily frequent after the law first went into effect, but are decreasing with experience; and it has been in consequence of these alterations and additions that the board have heretofore thought it injudicious to put these regulations into more perfect arrangement and permanent form.

The accidents now most frequent and destructive are those by fire and collision. The frequency of those by fire the board have sought anxiously to reduce by passing such regulations from time to time as experience and the facts attending new cases suggested as beneficial; but we are satisfied that our ability to reduce their frequency or limit in any degree their destructive or fatal results are confined mainly to preventive means and the co-operation of parties interested in keeping those means at all times in order. It is true that destructive fires may in many cases be checked by a prompt application of means at hand for their extinguishment, and it is with an aim at this important result that the board has passed several resolutions in regard to keeping all fire extinguishing apparatus in perfect order and reliable for prompt use in case of necessity.

Such resolutions have been passed at former sessions with respect to keeping fire-pumps, hose, &c., in order and ready for use as was hoped would secure the result; but subsequent experience has shown that such has not been the effect, and we have therefore at this session passed a resolution that fire-hose must be kept constantly attached to the pump, ready for immediate use. The necessity of this has been shown in some cases where the short delay of getting the hose to its place and attached has been of sufficient duration to permit the fire to attain such headway that all after efforts to control and extinguish it were fruitless; whereas, had there not been such delay, in all human probability, the fire would have been promptly checked in its incipient stage, and deplorable results have been prevented. Accidents by collision, though much less frequent than formerly, still continue to occur, and often with the most disastrous results. These collisions, however, more frequently occur between passenger and uninspected steamers, or other vessels, than between inspected passenger and inspected steamers; and the frequency of collisions thus occurring with uninspected steamers, or other vessels, cannot be affected by any action of the board, except so far as such action may influence and control the management of the inspected steamer. Collisions between two inspected steamers comparatively occur but seldom, and we have no doubt will be still more unfrequent as remedial measures suggested by experience shall be brought into force by action of the law.

Soon after this board was organized, rules and regulations were established by them for the government of pilots; and a uniform

system of lights and signals was also established, having for their object the navigating of steamers with increased safety. These rules and this system, though the necessity and propriety of alterations was discussed at the several sessions of this board, remained unchanged until our annual meeting, at Detroit, in 1854; at which time it was represented to the board that the signals by bells, established by them for the meeting and passing of steamers navigating the Mississippi and its tributaries, were not sufficiently reliable, from the fact that, under certain circumstances of wind and weather, the signals, from being made by the bell, could not be heard a sufficient distance to give the required information in time for safety. They therefore, at that meeting, after a very thorough and careful examination, passed a resolution that all steamers upon those waters should be fitted with a steam whistle, and that the signals formerly required to be made by the bell should therefore be given by the steam whistle.

The wisdom of this change was seriously doubted by many, and caused much dissatisfaction among those interested, as it was thought to force upon them an expense entirely unnecessary and useless.

We, however, are gratified in being able to state that, after three years' experience in the use of the whistle as required, the great importance and value of the change is now universally admitted; and we have no doubt that the introduction of the whistle for the purpose has been the means of avoiding many collisions, the loss of much property, and probably of many valuable lives.

The rules and regulations, with the system of lights mentioned, have, with the exception of introducing the steam whistle, as above stated, remained unchanged until the present time. Such, however, and so important have been the results, upon the western rivers, of the introduction of the steam whistle, that it has been the desire of the inspectors to bring it into general use for signaling in the meeting and passing of steamers, and for other purposes. Thus, in fact, by introducing a proper system, enabling pilots to converse with each other, while the steamers will be at a safe distance apart. The necessity of other modifications and additions to these rules and regulations have been strongly impressed upon us, and we have therefore, at this session, given special attention to this important matter, and have examined it with great care, and acted with the utmost caution, as we are well aware that changes, unless made with caution and judgment, may, for a time at least, have a tendency to produce confusion and perhaps disaster.

During our present session these rules and regulations, for both eastern and western waters, have been revised, modified, and enlarged, as the dictates of experience, during the last five years, have shown to be necessary. The system of lights for steamers on the eastern waters, which has been in use unaltered for the same length of time, we have also revised during the present session, making, however, no change in the principles of the system, but simply adding to and rendering the system, as we believe, more perfect in accordance with the results of experience. We hope and believe that the rules and regulations for the government of pilots, and the system of lights, as thus revised and sent forth at the present

session of this board, are so complete that little, if any, change in either will be hereafter required.

The important question of determining what are and what are not such life preservers as meet the requirements of law has frequently commanded the attention of this board.

We have not conceived it to be our province to condemn any life-preservers which are brought before the public, provided they satisfy certain conditions as to buoyancy, portability, and convenience of attachment; but if these conditions are satisfied, have permitted them to be passed and continued in use until experience has shown that for some substantial reason they do not satisfy the requirements of a proper life-preserver. Such has been our course in regard to all inflated life-preservers, whether of india rubber or gutta percha, having become satisfied that they were not such life-preservers as the law contemplated. A resolution was passed at the St. Louis meeting in 1855 that no more inflated life-preservers should be passed by the local boards. At the present session very full and satisfactory evidence has been presented that tin life-preservers are liable to very serious objections, and are not such as the law contemplated, the board have therefore passed a resolution that hereafter tin life-preservers should not be received as a compliance with the law.

In the rules and regulations for the government of pilots on the western rivers, which have heretofore been in force, it was supposed that the rule then put forth in regard to running island chutes was quite sufficient to guard against accident by collision to boats running them; but experience has shown that such has not been the case, and that notwithstanding that rule several collisions have occurred. This we believe to have arisen mainly from a difference of opinion as to the chutes which properly come under the rule. We have also had presented to us at this session petitions from pilots interested, asking us to designate definitely which shall and which shall not be run by day and by night, and such also as from their danger are not to be run by them either by day or night, that the understanding and practice among them may thus be rendered uniform, and the danger of collision reduced.

The board have taken the matter into consideration, and have consulted with several intelligent pilots in relation to it. They have become convinced of the necessity and propriety of designating the chutes as requested. We have, therefore, in revising the pilot rules for the western rivers, embodied a rule giving such designations, being careful, however, so to frame the rule and make the designations to be changed from time to time as the changes and character of the navigation may require. We are confidently of the opinion that this intuitive action will naturally reduce the number of casualties occurring at these several points. That the pilots of these waters have agreed upon the necessity of such rule and designations we consider strong evidence of the wisdom of our course in this matter.

Opposition to the operation of the law has nearly ceased, though such is occasionally presented, when in special cases those upon whom it bears think it oppressive. But that the general principles upon which the law is based are sound, and the law itself beneficial in its

general operation is now seldom denied. Indeed, the evidence to those more immediately interested, and whose opportunities for observing its operations have been ample, is and must be quite conclusive.

The local boards generally have become more and more familiar with their duties, and differences either of opinion as to the requirements of the law or the correct method of carrying into effect its provisions, have been so far harmonized by the board of supervising inspectors that they are constantly decreasing both in number and importance. These differences of opinion arise from various causes; not seldom from the ambiguity of the law and mistaken views of its provisions, but more frequently from the difference in the style and arrangements of steamers and in the character of the navigation. All these differences, however, as they are brought to the notice of the board, receive its attention, and its decisions are generally received as correct without question.

The following tabular statement presents a view of the operation of the several local boards; the number of steamers inspected; their tonnage; the number of pilots and engineers licensed; the number and character of serious accidents which have occurred, &c.

Accidents of less importance, involving no loss of life or property, are not reported, and therefore do not appear in the statement.

We would here repeat, in regard to accidents by collision, that the table shows conclusively that of the great loss of life and property collision has been the most fruitful source. Further, that collisions between inspected steamers rarely occur, but that the great majority of accidents of this character are with uninspected steamers or sailing vessels.

When occurring with uninspected steamers, the cause is frequently an utter disregard by such steamers of the rules imposed upon those inspected under the law. When occurring with sailing vessels it is most frequently in the night, and in consequence of the vessel showing no light, or if showing, it is done only when the danger of collision becomes imminent and too late to be avoided.

We would respectfully state, that in our opinion both these classes of collisions may be reduced in number to a great extent by some slight preventive enactments of Congress.

The following presents a brief account from the reports of the various local boards of the accidents which have occurred in their several districts, when loss of life and property has resulted, showing as far as practicable the causes which have produced such accidents, and the results of the investigation in each case. Slight accidents, involving no loss of life or important loss of property, or which have been of so little importance that no investigation was instituted, are not here enumerated.

FIRST SUPERVISING DISTRICT.

In this district the following accidents involving loss of life have occurred: On the 31st October, 1856, the main lever beam to the engine of the "Bay State" broke while on her regular passage across Long Island Sound, which resulted in breaking cylinder head, connecting rod, piston rod, and many other of the minor parts of the

engine. A child of 10 years of age was near the engine at the instant of the accident and was killed instantly by the escaping steam. No other person was injured. The pecuniary loss by damage to vessel and machinery is estimated at \$5,000.

In June last the steamer "City of New York," while on her passage from Philadelphia to Boston, in a thick fog, grounded on the Nantucket south shoal, and was damaged in vessel and cargo to the amount of \$35,000.

A very serious collision occurred on Long Island Sound on the morning of the 15th August last between the inspected passenger steamer "Metropolis" and the uninspected steamer "J. N. Harris," by which the "Harris" was sunk in a very few minutes and fifteen persons lost their lives, viz: nine passengers and six of the crew. This case has been under investigation, but no final decision as to the cause of the accident has been made. The case is still under examination; much time has been required in collecting the evidence in this case, as the witnesses were scattered in various directions, and much of the testimony had to be obtained from a distance.

SECOND SUPERVISING DISTRICT.

There has been no accident to passenger steamers in this district involving loss of life. But the steamer "Central America" (formerly the "George Law") foundered at sea on the 12th September last in a severe gale, while on her passage from Havana to New York. Very full particulars of the circumstances attending this terrible disaster have been published in the newspapers of the day. From the best information that can be obtained, it is supposed that no less than 423 persons lost their lives.

This steamer having been constructed under contract with the United States for the purpose, if desired, of being converted into a "war steamer," was not inspected by the local board of inspectors, but by a chief engineer of the navy. Her certificate would have run out soon after the termination of the voyage in which she was lost.

Since the return of the survivors from this catastrophe, an investigation has been entered upon in consequence of certain charges made against the chief engineer, to ascertain, if possible, how far the charges are justified by the facts. No decision has yet been rendered, as the investigation is not yet completed. In the same terrible gale of the 12th September last the steamer "Norfolk" (late the "Penobscot") was on her regular passage from Philadelphia to Norfolk and Richmond, deeply laden with merchandise, and having on board twenty-six passengers and a crew of twenty-one persons, when attempting to beach the vessel became unmanageable from loss of the rudder and foundered about twenty miles from land, off Hogg island, between the capes of Delaware and Virginia.

The passengers and crew were all saved by means of the life-boat and life-preservers, and after being several hours thus exposed on the open sea were picked up by other steamers. Great credit is awarded to the officers and crew for their coolness, judgment, and decision, by which they succeeded in saving the lives of all on board.

There have been in this district within the past year two cases of collision between inspected passenger steamers and other vessels.

The first occurred on the Delaware river on the 18th August last between the passenger steamer "Keystone State" and the barge "A Groves," by which the barge was cut through and sunk in a very few minutes. No lives were lost by the collision.

The second occurred also on the Delaware river, between the inspected "State of Georgia" and the freight steamer "Union," on the night of the 24th August last, by which accident the "Union" was so badly damaged that it was thought necessary to run her ashore immediately to prevent her sinking. There was no loss of life by the collision.

These two collisions were caused mainly, if not entirely, for the want of proper lights and signals on the uninspected vessels, in consequence of which their position was not discovered until too late to avoid collision.

There have been three passenger steamers destroyed and one partially damaged by fire while lying at their wharves. The steam vessels "Norwalk," "Splendid," and "Knoxville" were burned at their respective wharves in the city of New York. The first was rebuilt and is now running (under the name "Aurora,") and the other two were nearly a total loss.

The steamer "Mayo" was also slightly injured by fire. There was no loss of life in either of these cases, and as the fire occurred while lying at the wharf, the licensed officers were not in any way charged with misconduct, and no investigation was necessary.

THIRD SUPERVISING DISTRICT.

In this district on the night of October 14, 1857, on the Chesapeake bay, a collision occurred between the steamer "Monmouth" and brig "Windward," by which sad event nine lives were lost. The testimony in this case, obtained from reliable witnesses, clearly proved that this accident was caused by the negligence or carelessness of the pilot of the brig. The steamer's lights were up, as required by regulations, and clearly seen by persons on the brig some time before the collision. This the pilot of the brig acknowledged, but took the steamer to be a vessel at anchor. And yet he steered the brig so as to strike the steamer a few feet abaft the larboard shaft, thereby disabling one of her wheels, and causing considerable damage to the hull, causing her to leak badly. The brig had no lights up, and was going at the rate of eleven to twelve knots per hour. After the collision the passengers and crew could have left the steamer in the brig; but they not apprehending immediate danger determined to remain on board. The steamer was anchored, and continued so for thirty hours after the collision. The passengers and crew would have been undoubtedly saved had not the smoke-pipe blown down, and in its fall carried away the steam-pipe, thus depriving them of the use of the engine, whereby they had managed to keep the vessel's head to the wind and the leak under. When the officers of the steamer saw there was no hope of saving the vessel they at once set about making preparations

to save the passengers and crew by cutting away the hurricane deck for a float, (their boats being lost—one stove by the collision, and the other being lowered without proper care was swamped and lost.) This float saved all except the nine persons referred to, eight of whom positively refused to leave the steamer, considering themselves more safe there; one left on a small float, and was never heard of afterwards. It is due to the officers to state that they used every persuasion to induce those remaining on the wreck to leave with them, but without success, and in consequence were lost. There is no doubt this deplorable accident would not have occurred had the sailing vessel been compelled to carry and exhibit lights.

A collision occurred between the steamer "Louisiana" and the schooner "Serroset," resulting in both vessels being injured to a considerable extent, but without loss of life. This schooner was sailing without lights, and gave no evidence of her approach to the steamer until too late to avoid a collision. The evidence of witnesses exonerate the officers of the steamer from all censure in this matter.

On the night of the 27th August the steamer "St. Nicholas" came in collision with the schooner "Lightning" abreast of Arnapolis, caused by the negligence of the pilot of the steamer; and, after a careful examination of this case, the pilot's license was revoked. The "St. Nicholas" was so badly injured that it was necessary to run her ashore. The schooner was also badly damaged. There was, however, no loss of life by the accident.

FOURTH SUPERVISING DISTRICT.

On the Mississippi river, on the 21st day of February, 1857, at one o'clock in the morning, a collision took place between the steamer "Belfast," an inspected steamer, and the "Humbolt," an uninspected freight steamer, in the chute of island No. 75, by which accident the "Humbolt" was sunk immediately, and fifteen persons of the crew on board the "Humbolt" lost their lives. There was no loss of life on the "Belfast." The estimated loss of property by this collision, on vessel and cargo, was one hundred and fifty thousand dollars.

In the month of May last, on the steamer "Forest Rose," while on her passage down the Mississippi, the boilers exploded, entirely destroying the boat, which, with the cargo, were a total loss. The engineer on watch at the time run away, and most of the officers and crew were killed; so that no evidence could be obtained as to the cause of the accident, but supposed to be the negligence of the engineer on watch. There were by the accident eleven of the crew who lost their lives, but none of the passengers.

The steamship "Louisiana," while on her passage from Matagorda bay to New Orleans on the 2d of June last, between two and three o'clock in the morning, when near Galveston island, was destroyed by fire. By this melancholy disaster sixty-six persons lost their lives, the larger portion of which were passengers.

This accident was investigated by the inspectors, and, though no positive information could be obtained as to the origin of the fire from

the testimony elicited, it was supposed to have originated in the kitchen, and through the carelessness of the cook.

FIFTH SUPERVISING DISTRICT.

In this district there has been but one accident to a passenger steamer involving loss of life. This occurred to the Steamer "J. P. Tweed" when on her passage from St. Louis to New Orleans, and near St. Genevieve ran in the night upon a sunken log, by which the bottom was stove in and the boat sunk. By this disaster three of the passengers were drowned. No investigation in this case was deemed necessary, as the inspectors upon inquiry were satisfied that no blame attached to the licensed officers.

Several accidents have, however, occurred involving loss of property, but they are wholly of a character incidental to this peculiar navigation.

There has been a total loss of ten vessels with their cargoes by sinking from coming in contact with sunken logs, snags, &c. The estimated loss by the destruction of these vessels is \$273,000.

There has been also twelve steamers sunk by similar causes and afterwards raised; amount of loss estimated \$74,500.

The steamer "Euclaire" in April last, while on her passage from Cincinnati to St. Louis, when about twenty miles below St. Louis, came in collision with the inspected steamer "North America," by which the former was sunk, but no loss of life to either passengers or crew resulted. The case was investigated by the inspectors, who became satisfied that the collision was caused entirely by the improper course of the pilot of the "North America." His license was, therefore, suspended for six months.

The steamer "Golden Gate," while lying at a landing on the Mississippi river, was destroyed by fire; no loss of life, but boat and cargo a total loss.

In this district there has been five steamers destroyed by ice the past winter while laid up at their landings; all of them a total loss; the sum estimated at \$68,000.

In this district the loss of property by accidents to passenger steamers was—

In the year 1855.....	\$955,000
“ “ 1856.....	1,056,000
“ “ 1857.....	454,000

The number of passengers carried on passenger steamers for the year 1855 was 1,046,249; five passengers' lives lost and thirteen of the crew.

For the year 1856 the number was 468,442; one passenger's life lost and eleven of the crew.

For the year 1857 the number was 593,778; three passengers' lives lost.

This statement shows conclusively the increased degree of safety to life in travelling upon the steamers of the western rivers as compared with such travelling prior to the passage of the steamboat law.

SIXTH SUPERVISING DISTRICT.

The inspected steamer "Governor Powell," when rounding out from the landing at New Albany, on the 26th March last, came in collision with the passenger steamer "Grapeshot," by which the "Grapeshot" was sunk. No lives were lost by the accident. This case was examined by the inspectors, and the cause was ascertained by them to be mismanagement on the part of the master and pilot of the "Governor Powell." It was also brought to light in the course of the examination that the pilot acting at the time had no license. Steps have been taken to prosecute both pilot and master for this violation of the law.

Another disaster which we have to report in this district is the collision between the "Rainbow" and "Julia Dean," both passenger steamers, near Mount Vernon, Indiana, on the 26th April last. By which collision the "Julia Dean" was sunk and five of the crew were drowned. The investigation instituted by the inspectors resulted in the decision, charges the pilots of both boats with improper management, and the licenses of both were suspended.

There have been, also, three other collisions in this district, none of which were, however, very serious in their character, there being no loss of life, and but slight damage to the vessels. In one of these cases the accident was caused by the recklessness of one of the pilots; his license was suspended. In a second case the accident was brought about by the neglect of the pilots of both boats to give the required signals for meeting and passing. The pilots' license of both boats were suspended for 30 days. In the third case the pilot of one of the boats failed to make the required signals for meeting and passing, and also failed to steer his boat according to the signals given by the pilot of the other boat. For this offence his license was suspended for four months, and the license of the pilot of the other boat was suspended for thirty days for not stopping his engines in time to avoid collision when the proper signals were not made by the approaching boat.

SEVENTH SUPERVISING DISTRICT.

There has been no accident to passenger steamers in this district by which the life of any passenger has been lost or their person injured, and but one accident which can be regarded as of a serious character.

The steamer "Kentucky," when on her passage down the Ohio river, near New Richmond, in November last, burst her steam-pipe, by which accident three of the crew lost their lives. The case was promptly investigated by the inspectors, and it was ascertained that the cause of the accident was defective workmanship but of such character as not to be visible upon examination nor discovered by application of the hydrostatic test, when testing the boilers a short time previous.

The "Kentucky" was a new boat, and had been running but a short time.

EIGHTH SUPERVISING DISTRICT.

On the 29th day of October last the steamer "Superior" was driven ashore near Grand island, on Lake Superior, in a heavy gale and snow storm, and went to pieces. The vessel and cargo a total loss. By this disaster eleven of the passengers and twenty-three of the crew lost their lives; several lost their lives at the time the vessel went ashore, and the remainder lost their lives by exposure afterwards.

The steamer "Toledo," on the 24th October last, on her voyage from Buffalo to Milwaukee, foundered, while at anchor in a heavy gale, near Sheboygan, on Lake Michigan; the vessel being entirely broken up at her anchors. By which terrible disaster seventeen passengers and twenty-three of the crew lost their lives. Only two of the crew and one of the passengers were saved, and they were driven on shore by the heavy sea running at the time.

The steamers "Royal Arch" and "Lady Franklin," in the month of October last, were sunk in the upper Mississippi by contact with logs in the bottom of the channel. Both boats were an entire loss, but there was no loss of life.

The steamer "H. T. Yeatman," in the month of April last, in attempting to make a landing at Hastings, on the upper Mississippi, struck a rock, was broken, and foundered. Boat and cargo a total loss. No loss of life either of passengers or crew.

In the month of April last the steamers "Arcola" and "Falls City," which had been lying at Reed's landing, at the foot of Lake Pepin, awaiting the opening of the lake, attempted to cross the lake through a passage which had opened in the ice. The ice moved with a change of the wind and both vessels were crushed and sunk.

The "Arcola" was a total loss, but the "Falls City" was afterwards raised. There was no loss of life on either vessel.

On the 3d of July last the boiler of the steam boat "Berlin City," running upon Fox river in Wisconsin, exploded, by which disaster three passengers, with the engineer and one deck hand, lost their lives.

An investigation was had, by the inspectors, but as the engineer was killed no satisfactory evidence as to the cause of the explosion could be elicited; it was supposed from the information obtained to have resulted from low water in the boiler.

On the 1st October last the steamer "Iowa" came in collision with the barque "E. B. Morgan;" and on the 19th of the same month the steamer "Oriental" came in collision with the schooner "Nebraska." The board are not in possession of the particulars of these two accidents, as no detailed report has been received from the local board at Chicago.

NINTH SUPERVISING DISTRICT.

In this district there has occurred during the past year four serious accidents involving loss of life and property.

In the early part of October last the steamer "Louisville" was destroyed by fire while on her passage from the head of Lake Ontario to Ogdensburg. It appeared upon an investigation of the case, that the

fire originated in the carelessness of a person smoking; as soon as the fire was discovered, the fire-pump was manned, but was broken almost immediately after they commenced working it, and all other efforts made for the extinguishment of the fire were of no avail. The vessel and cargo were entirely destroyed. We are gratified in being able to add that there was no loss of life to either passengers or crew.

On the 4th November last the steamer "J. S. Brooks," when on her passage down Lake Ontario, and between Oswego and Sackett's Harbor, foundered in a severe storm, by which catastrophe all on board perished. It is supposed that there were about fifty persons on board, viz: thirty passengers and twenty of the crew. No information by which any opinion can be formed as to the immediate cause of the disaster. Total loss by this disaster was \$54,250.

The steamer "Wisconsin," while on her passage through the Welland canal, exploded her boiler, caused by a stopping of a connecting pipe. By this disaster one of the crew lost his life. The vessel was towed to Buffalo, and the boiler having been repaired, the local board at Buffalo were called upon to inspect it. Upon examination, the inspectors found the boiler so defective that it was condemned for use on a passenger steamer.

On the 29th day of November last the inspected steamer "Golden Gate," while endeavoring to make Erie harbor in a very severe gale, was wrecked and went to pieces. An inquiry was made into the case, from which it appeared that in the storm, while off Erie peninsula, the rudder chains parted, and the vessel was rolling about at the mercy of the waves for about two hours, in which time the chains were repaired. The steamer was then again put on her course, and when they had proceeded about five miles below the entrance to Erie harbor, the gale having increased in violence, (the vessel at this time leaking badly,) and the master, fearing that the rudder chains would again give way, attempted to run back and make the harbor of Erie; and when about a mile from the entrance the rudder chains again gave way, and before any arrangement for steering the vessel could be effected she struck upon the bar and went to pieces. Every effort was made by the officers and crew to save the vessel and passengers. By this disaster one of the crew lost his life. The remainder of the crew and all of the passengers were saved by the life-boats belonging to the steamer. Amount of loss by vessel and cargo \$45,000.

The steamer "Manhattan" was driven on the pier at Cleveland, on the 29th day of November last, in a severe gale. No lives were lost, and the vessel was subsequently got off and repaired at an expense of about \$8,000. The same steamer, when on her passage through "Sault" river, on the 8th of May last, ran upon a rock, causing her to leak so badly that she soon sunk. No lives were lost, and the vessel was subsequently raised and repaired at an expense of \$3,500. The damage to the cargo by the accident was about \$5,000.

An examination of this statement of accidents in the several districts will show that while there has been ten collisions of a serious character, but one of these was between inspected steamers, and there was no loss of life. Eight of the remaining number were either with uninspected steamers or with sailing vessels, and resulted in the loss

of twenty-nine lives. The tenth collision—viz : that between the “Metropolis” and the “J. N. Harris”—was strictly with an uninspected steamer ; for although the “J. N. Harris” has been an inspected steamer, her certificate had run out, and had not been renewed at the time of the collision, though application had been made for a renewal. By this collision fifteen lives were lost.

It will also be observed by the statement that accidents by explosions have been very rare the past year. But three explosions have occurred, by which the lives of but three passengers and fourteen of the crews have been lost. So far as statistics furnish information to the board, we are not aware of but two explosions of the boilers of a steamboat constructed under the regulations established by the law of 1852.

Other accidents to machinery have caused the loss of life to one passenger and three of the crews. During the past year the losses by fire have been quite disastrous. From but one accident by this cause, however, has there resulted loss of life, and in that case it was very severe. No less than sixty-six persons were lost.

By far the most serious disaster of the past year has been the foundering of the “Central America” (formerly the “George Law”) at sea in a terrible hurricane, and by which 423 lives were lost. Very severe strictures have been made upon the loss of this vessel, and many of them without foundation or truth. It has been asserted that it was a very old vessel, and the name had been changed to mislead the public. This can hardly be possible, as she was the most recently built vessel in the line, and was considered by many good judges to be a superior vessel in many respects. The inspection of this steamer had been made by a naval engineer, as required by the 42d section of the steamboat act.

Although the certificate had nearly run out, and a new one would have been necessary before making another voyage, as to the causes which led to this serious disaster, the accounts are so various and contradictory, that it is almost impossible to come to a reliable conclusion. The local board at New York are now engaged in investigating the charges against the licensed officers of that vessel, and it is not improbable that this investigation may throw more light upon the circumstances and causes which led to this fatal result.

The reports furnished by the local boards frequently mention instances in which the inspections and tests required by the law have brought to light latent defects, which otherwise, in all probability, would only have become known upon the occurrence of some serious and fatal disaster ; also cases in which the precautionary measures required by the law have undoubtedly been the means of saving both property and life.

The local board at Buffalo reports that the steamer “Western Metropolis” caught fire while lying at the dock. The fire was promptly subdued by the facilities at hand, and but slight loss ensued. Also, the steamer “Tonawanda,” while on her passage across Lake Huron, caught fire near the boiler in the hold. Upon the first alarm, the steam valves provided for that purpose were opened, which, together with the fire-pumps, soon extinguished the fire, with but slight damage. Another board reports that, in one case of applying

the hydrostatic test, the water bottom of the boiler was found deficient, and, on examination, it was found necessary to remove the old bottom entirely, and replace it with a new one.

Another reports that, upon application of the test to a boiler, it gave way at only ten pounds above the intended working pressure, and, upon examination, it was found that one entire sheet of the lower part of the shell had been blown out. The same board reports that, in another case, one of the main flues of a boiler was collapsed by the test, and, upon examination, was found to have been seriously weakened by oxidation. Another reports that, upon application of the test to a boiler on a passenger steamer, one of the flues collapsed at a pressure but little above that allowed to be carried by the previous year's certificate. And in applying the test to another boiler, sheets on the side were cracked for a length of four or five feet, and opened to the extent of ten or twelve inches.

It is scarcely necessary for us to say that, had any of these fractures to boilers given way under pressure of steam while under weigh, instead of under the cold water test, most serious, and probably extensively fatal, disasters would have ensued.

Many of the local boards, in their annual reports, mention difficulties they have encountered in the performance of their duties, and frequently make suggestions, which are found very valuable, and acted upon by this board.

As giving some idea of the extent of the passenger steamer navigation of the country, we would state that the number of inspected steamers now running, and the number of pilots and engineers now licensed, are as follows :

Passenger steamers.....	i.....
The tonnage of which is.....	.....
There have been licensed pilots.....	.....
“ “ “ engineers.....	.....

This statement does not include the steam navigation of the Pacific coast, as no report has been received from the local board at San Francisco.

When the steamboat law was passed, in 1852, steam navigation upon the Pacific coast was almost unknown ; but since that time the use and development of the steam marine on that coast has been almost without parallel. Where at that time the drum of the paddle-wheel or the shrill voice of the steam-whistle were wholly unknown, now the steady progress of the steamer, regardless of wind or current, is a matter of daily occurrence.

The steam marine of the waters of the upper Mississippi and of the northern lakes, and the headwaters of many of the large western rivers, has been rapidly developed and extended during the same period of time. Such has been the increase and extension of steam navigation in various directions, that the districting of the country, as originally made among the various supervising inspectors, has become quite unequal. No district of the country has, however, suffered from this inequality, except the Pacific coast.

Many complaints have from time to time been received from that coast that the law was not there properly carried into effect ; and be

fore the lamented death of Mr. Muir, the former inspector of the fourth district, the matter had received the consideration of this board; and in accordance with the wish expressed, Mr. Muir had made his arrangements for proceeding to that portion of his district immediately upon his return from Texas. His death, while upon his return voyage, however, prevented his consummating the arrangement. The subject has again been brought to the attention of the board, and, with the view of meeting the case promptly, arrangements have been made by which the inspector from the fourth district is to proceed to the Pacific coast immediately after his return from the present meeting, and the duties of the other portions of his district are to be assumed by the supervising inspector of the adjoining districts when required.

A committee has also been appointed to collect such statistics and information as are necessary to a fair and equitable redistricting of the country, in accordance with the present condition and prospective increase of the steam marine, as indicated by its progress for the past five years, and report the same for action at the next meeting of the board.

A supplementary bill amending the steamboat act has been before Congress at its last two sessions, and although it received the consideration of the committee of that body it has received no final action.

Our increased experience in the operation of the law but confirms us in the opinion that, could a bill containing similar provisions to those in the bill mentioned be passed by Congress, it would add much to the value and efficiency of the law, and result in increased safety to the lives of passengers.

We would respectfully refer the honorable Secretary of the Treasury to our former reports for our views more in detail of the deficiencies of the present law, and the amendments and additions believed by us desirable.

In addition to the mark or stamp now required to be placed upon all boiler iron intended for the boilers of passenger steamers, it is very desirable that the thickness by wire gauge should also be stamped, as it would facilitate much the inspection required, for the reason that it is with the utmost difficulty that the thickness of the plates can be measured after they are worked into boilers. Whereas, if the thickness was stamped, the stamp could in most cases be examined.

In order, however, to render this stamping reliable, the same penalties as now apply to false stamping the *quality* of the iron should also apply to a false stamping of the thickness.

In closing, we would respectfully refer the honorable Secretary to the proceedings of this board during its present and former sessions for a more detailed account of the operation of the law during the five years it has been in force.

Also, the various difficulties and obstacles which have been met by the inspectors in carrying out its provisions.

All of which is respectfully submitted.

By order,

JOHN S. BROWN,
Secretary of Board of Superintending Inspectors.

TREASURY DEPARTMENT,
Office Light-house Board, November 14, 1857.

SIR: I have the honor, by direction of this board, to transmit, herewith, the annual report of this office in duplicate, in compliance with the directions of the department of the 22d ultimo.

Very respectfully,

THORNTON A. JENKINS,
Secretary.

Hon. HOWELL COBB,
Secretary of the Treasury.

No. 16

TREASURY DEPARTMENT,
Office Light-house Board, November 1, 1857.

SIR: I have the honor by direction of this board, and in compliance with your instructions of the 22d ultimo, respectfully to submit the following report, showing the present condition of the lights, beacons and buoys of the United States, and the operations of this office, for the fiscal year ending 30th June, 1857.

The systematic plan for an economical administration of the light-house establishment service, and for improving and perfecting those aids to navigation which had been authorized by the different acts of Congress subsequent to the passage of the law of August 7, 1789, which enacted "that all expenses which shall accrue from and after the fifteenth day of August, one thousand seven hundred and eighty-nine, in the necessary support, maintenance and repairs of light-houses, beacons, buoys and public piers, erected, placed, or sunk, before the passage of this act, at the entrance of or within any bay, inlet, harbor, or port of the United States, for rendering the navigation thereof easy and safe, shall be defrayed out of the treasury of the United States," was commenced by this board under the direction, orders, and instructions of the honorable Secretary of the Treasury on the 9th of October, 1852, under the authority of the act of Congress of 31st August, 1852.

At that time there were 325 light-houses and lighted beacons, and 38 light-vessels, making an aggregate of 343 light stations and 371 lights of all orders or classes, distributed in the waters and along the coasts of the Atlantic, Gulf and northwestern lakes.

A few buoys and beacons were placed along the coast and in the bays and harbors of the most prominent seaports, without system or plan, and often misleading instead of guiding the mariner.

There were no lights or other aids to navigation at that time in the harbors or bays on the Pacific coast of the United States.

There are now on the Atlantic, Gulf, Lake, and Pacific coasts of the

United States, 548 light-house and light-vessel stations, with an aggregate of 602 lights; also, 31 lights remaining either to be condemned according to law, or to be built in obedience to the directions of Congress, as soon as valid titles to the sites are obtained; making, after allowing for all probable condemnations and the discontinuance of such as time has shown to be wholly unnecessary for the general interests of commerce and navigation, an aggregate of 579 light stations, including light-vessels, and 627 lights.

The buoyage and beaconage, at that time almost entirely neglected, is now, it is believed, unsurpassed in systematic arrangement, in reliability, and in economy of administration.

The number of buoys and beacons may be put down, in round numbers, at not less than 4,500 or 5,000, with duplicates (and at most places along the coast spare buoys) to replace those to be taken up each spring and autumn for cleaning and painting, and to replace those removed or destroyed by ice or by storms, and by being run into and sunk by steamers and other vessels.

The entrances to the principal harbors, and ship channels leading to them, are marked by large nun and can buoys, made chiefly of iron, which have been introduced within the last four years.

The previous reports from this office during the last five years have informed the department and Congress of the extremely dilapidated condition of the towers and buildings, of the inferior quality of the illuminating apparatus, and of the wasteful expenditures of oil, wicks, chimneys, and other necessary supplies, owing to the large number of lamps employed at the different light-stations, many of which, with proper illuminating apparatus, would have incurred less than one-tenth the cost for far more brilliant and better adapted lights.

The light-vessels were found to be in a state of inefficiency, some of them absent from their stations for months at a time, without substitutes to occupy their places, with an inferior description of lamps, consuming large quantities of oil without producing sufficiently powerful lights to be seen at the required distances, or an adequate return for the expense incurred.

The estimates and appropriations for the support and maintenance of the light-house establishment, as it was found, for 1852-'53, based upon the expenditures of the previous year, amounted to \$721,668 65 for 371 lights.

The estimates for the fiscal year to end June 30, 1859, which have been submitted to you by this board, amount to \$791,134 90 for 627 lights for the entire coast, including that of California, Oregon, and Washington.

The estimates for this service for the last five years were made *pro rata* with those of the years 1852-'53, the increase being in consequence of the large number of new lights authorized by Congress, and the necessity for repairing and rebuilding nearly all the towers, dwellings, beacons, and light-vessels, and to afford the necessary means for substituting, as rapidly as possible, the more perfect, less destructible by wear and tear, and more economical apparatus, the introduction of which commenced in France about forty-five years ago, under the management of the distinguished engineer, Fresnel,

and which, slowly at first, but rapidly within the last twenty years, has been introduced throughout the maritime world, until at the present day no other new apparatus, at least to any extent, is made or used for the illumination of the coast of any country.

In 1838 Congress passed an act directing the Secretary of the Treasury to import certain illuminating apparatus, for the purpose of settling the question of conflicting claims to superiority and to economy.

Under that act a first-order lens for a fixed light, and a second-order lens for a revolving light, upon the system of Fresnel, were constructed and set up in the two towers at Navesink, New Jersey, to mark the approach to the bay of New York.

In 1848-'49 a third-order Fresnel apparatus was constructed for the Brandywine Shoal light-house, in the Delaware bay, which had been constructed, by the special direction of Congress, under the Bureau of Topographical Engineers; and at about the same time another light-house structure of a very difficult character was authorized to be built, under the orders of the same bureau, which was fitted with a fourth-order Fresnel apparatus; and in 1849 special authority was asked and obtained from Congress for the erection of an important seacoast light, to be fitted with apparatus on the new system.

In the light-house bill approved 3d March, 1851, Congress directed that "hereafter, in all new light-houses requiring new lighting apparatus, and in all light-houses as yet unsupplied with illuminating apparatus, the lens, or Fresnel system, shall be adopted, if, in the opinion of the Secretary of the Treasury, the public interests will be subserved thereby."

Thus it will appear that at the time the Light-house Board was organized under the act of August 31, 1852, there were but five lights at four stations fitted with apparatus that had long before been shown incontestably to be in point of economical effect in no case less than 4 to 1, as compared with the catadioptric or reflecting light system, and in point of power and brilliancy the proportion in per centage was 83 to 16—that is, the consumption of oil would not exceed one-fourth in the new system of what was actually required in the old, and at the same time the new system producing for the benefit of the navigator more than five times as much light with this one-fourth part of the oil required for the argand lamps and parabolic reflectors.

But even this comparison is too favorable to the state of the light-house establishment as it existed up to 1853, inasmuch as the apparatus was not, of its kind, the best that could be made, and also from the fact that the great majority of lights (those in the bays, sounds, rivers, and harbors) were fitted with a much larger number of lamps than was necessary, even under that system, attributable, however, to the great inferiority of the apparatus, which, it would seem, it was attempted to remedy by increasing the number of lamps at each station.

The estimates for 1853 gave 3,093 lamps for the 331 light stations. Estimating at an average of 10 lamps for each new light authorized or built since that time, the number of lamps to be fed with oil, to be supplied with wicks and chimneys, and in proportion to be supplied with the various articles of expensive cleaning materials, would, under

the old system, have amounted to the large number of 5,560 lamps, requiring an annual supply of not less than 222,400 gallons of oil, computing the consumption at 40 gallons per lamp, which is the minimum rate. The cost of oil has been as high as \$2 per gallon at the warehouses of the manufacturer, and has been estimated for the next year (1858-'59) at the rate of \$1 60 per gallon.

The oil which it has been estimated will be required for all the light-houses and lighted beacons now existing, and also those which may be built during the next fiscal year, will amount to about 48,500 gallons, saving annually 173,900 gallons of oil; which quantity includes the supply for the few remaining lights fitted with apparatus of the old system, which it has not been possible yet, with the means provided by Congress, to renovate and refit.

It has been already stated that at the beginning of the year 1853 there were one first-order Fresnel apparatus; two second-order; one third-order, and one fourth-order; making an aggregate of 5 lens, or catadioptric apparatus, out of the 331 lights then existing.

At the date of this report there are 443 lens apparatus either in position in the different lights or in store ready for placing as soon as weather or other circumstances will permit, and all ordered for new structures authorized by Congress.

There remain to be refitted, or means to be provided for refitting them, only the following lights of the whole number on the list, viz: First class light station at Cape Ann, two towers and two first-order lenses; Boston light station, one tower, with first-order revolving lens; Cape Canaveral, Florida, light station, one tower and first-order revolving lens; Southwest Pass, entrance to Mississippi river, first class station, iron screw-pile tower and second-order fixed lens.

The lights at Southwest Pass and South Pass of the Mississippi should be discontinued after the completion of the Southwest Pass screw-pile tower, which was authorized August 4, 1854, and for which \$45,000 was appropriated, leaving about \$70,000 to be appropriated for its entire completion before commencing the work.

The annual appropriations for renovations, repairs, &c., of light-houses, within the period referred to, have been employed to the best possible advantage in rebuilding such light-houses as were in imminent danger of falling to pieces, and, where special appropriations had not been made for rebuilding them, in providing the necessary improved and economical apparatus, fitting the lanterns and towers for receiving them, and in placing them; and with those means alone the whole of the light-houses existing in January, 1853, have been provided with new apparatus of the most approved kind, which combines the greatest advantages yet discovered in the science of light-house illumination—of power, durability, and economy.

During the same period of time the light-vessels have been put into thorough repair, in many cases equivalent, in point of efficiency, to rebuilding, and lights fitted with the most approved illuminating apparatus. Parabolic reflectors and argand fountain lamps fitted in such a manner as to render the lights, when the vessels are in constant motion by the sea, nearly as powerful as those of equal intensity in towers on shore.

The remaining light-vessels occupying positions in bays, sounds, or rivers, where the sea is never very rough, have been fitted with the best illuminating apparatus that could be devised for economy, and at the same time to fulfil the wants of the navigator in those localities.

It seldom occurs now that a light-vessel is required to leave her station for repairs, even in the summer months, before the arrival of a relief light-vessel to occupy the station during her withdrawal. This precaution is indispensable to insure that confidence on the part of mariners which can alone insure to commerce and navigation the full benefits from the light-house service which it was evidently designed by Congress to confer in making the appropriations for these aids.

The frequent casualties to light-vessels, especially during the winter months, render light-vessels much less reliable than lights on shore, and at the same time much more expensive to keep in order.

To prevent, as far as possible, the absence of these light-vessels from their stations at all times, but more especially during the inclement season of the year, when it is of the greatest importance that they may be confidently and safely run for, they have been provided, as rapidly as the means available would admit of, with spare anchors and cables to be used in case of parting the cables or by dragging the anchors by which they ride, instead of, as in former years, allowing them to go into harbor and remain during the greater part of the period during which their presence at their stations is of the most importance to mariners.

Duplicate anchors and cables are provided and kept on hand at various points along the coasts adjacent to light-vessel stations to replace any that may be lost; and now a few hours, ordinarily, suffice to restore a light-vessel to her station after leaving it from stress of weather.

In making alterations and repairs, as well as rebuilding light-vessels, special attention has been given to the fitting of hawse pipes, placing bitts for riding by, and to the adoption of means to prevent the slipping and parting of cables, and to the safe and easy riding of these vessels during heavy gales.

Plain but full and explicit instructions and directions have been prepared, approved by the department, and placed on board of each light-vessel, to guide the keepers and crews in the performance of their often difficult and responsible duties. The rigid enforcement of these rules by the department has resulted in the saving of large sums heretofore required to replace lost anchors and cables, and in repairing damages to the hulls, spars, sails, and boats of these vessels.

The appointment of seamen as keepers and mates of these vessels by the department has also resulted most beneficially to the economy and efficiency of this branch of the service.

During the last unusually severe winter the most serious casualties to light-vessels occurred to those in charge of men who were not seamen, and who, for want of the requisite practical knowledge of their duties, suffered their vessels to be greatly damaged by the ice; while those in their immediate vicinity, in charge of faithful and competent seamen, escaped unharmed by reason of judicious movements and the exercise of good judgment.

The day beacons along the coast and in the navigable waters had, from long neglect, become nearly useless to the mariner, for want of proper distinction by color, &c., and many of them had fallen into such a dilapidated state that they were obstructions to navigation.

None remain to be repaired or rebuilt. They are reported to be in a creditable condition, having been thoroughly restored or repaired by the use of the best materials, and put together in the best manner.

Many of these day marks, which have been authorized from time to time as appropriations were made for them, have been built (on sites of great exposure to the constant effects of the sea and strong tides, and to masses of floating ice) in a manner evincing a great want of either engineering skill, or a correct knowledge of the various elements of destruction by which they are surrounded.

Small iron spindles upon rocks awash, and slight masonry structures upon sands, over which strong tides are constantly passing, and, on the eastern coast, accompanied by heavy masses of floating ice, serve only to annoy and disappoint the mariner who relies upon them as guides, and are a source of never-ending expense to the government in replacing or repairing them.

The attempt has been made, so far as the means available would admit, to rebuild those beacons which have been destroyed or required to be repaired, as well as those which were in danger of being destroyed, in such a manner as to effectually resist the various elements to which they may reasonably be expected to be subjected.

It is believed that but few additional aids to navigation of any kind can be reasonably asked for in any part of the Atlantic, Gulf, Lakes, or Pacific coasts of the United States. It is also believed that the present aggregate number of lights authorized need not necessarily be increased, and but few additional beacons and buoys will be required.

One important light not yet authorized is strongly recommended to complete the entire system of lighting the Florida reef, to be placed, at a cost of about \$130,000, on or near Alligator reef; and two lights have been recommended by interested parties in California, one to mark the seacoast at a point about halfway between Monterey and San Francisco bays, near Anna Nuevo, or Pigeon Point, at an estimated cost of \$36,311; and the other on the southern end of Mare island, to aid vessels passing through the straits of Carquines and San Pablo bay, and mainly to serve as a guide to the navy yard at Benicia—estimated cost, \$9,989.

These are the only three points, in addition to those already authorized, of which this office has any knowledge at present, at which lights are required, while many of those already appropriated for will be condemned when the examinations required by the terms of the law making the appropriations shall have been made. When to this number is added those lights which will be reported in this communication as, in the opinion of this board, no longer necessary to the safety of navigation, it will, it is believed, reduce the present number considerably below the aggregate now existing and authorized.

When the authorized lights are erected on the Pacific coast, there will be very little, if anything, more to be done; and the Atlantic, Gulf,

and lakes have been already well provided for, with the single exception stated, (Alligator reef.)

The light-vessel service, from its comparative unreliability in times of greatest need, and its greater proportional expense for maintenance and repair, might, in the opinion of the board, be advantageously improved by its gradual diminution, and the substitution, as the present vessels become unfit from decay and age for further use, of iron screw-pile foundations for small lights at the points now occupied by such light-vessels as will admit of the change being made, having a proper regard to the economy of the operation.

The light-vessels in the sounds and rivers of North Carolina, and all of those south of the capes of Virginia, except the three occupying seacoast positions at Frying Pan shoals, off Cape Fear; Rattlesnake shoals, off Charleston; and Martin's Industry, off the mouth of the Savannah river, might be dispensed with, and small permanent lights erected on iron screw-pile foundations, at an average cost of about \$10,000 each; which light-houses would be built of more durable materials, less expensive in annual repairs, and maintained at less than one-half, and most probably at one-third, the annual cost of maintaining the smallest light-vessel now afloat. We would get rid of the expense of the crews and their rations; and the consumption of oil in the light-house would not, in any case, exceed one-eighth, and, in cases of double lights on board of light-vessels, frequently necessary as a means of distinction, and the only one practised, one-sixteenth the consumption of oil required for light-vessel service; the distinctions of lights in permanent structures being easily produced by other and more economical means.

To rebuild these light-vessels, fit them with proper illuminating apparatus, provide the necessary boats, anchors, chains, awnings, sails, and other necessary fixtures, would cost, on an average, from \$15,000 to \$18,000 each, against \$10,000 for the more permanent and less expensive light-houses upon the screw-pile foundations.

Experience has shown the adaptability and economy of this kind of structure at such points as those indicated. There are now two structures of this kind in the waters of North Carolina, and a third one will be completed during the months of November and December of this year. The appropriations for each of these three lights—Wade's Point, northwest point of Royal Shoal, and Roanoke Marshes—was \$10,000, which has been found to be fully sufficient. In some of the cases this change from a light-vessel to a screw-pile light-house might be made out of the appropriation for repairs of light-vessels, when it might be found to be more economical to do so than to repair the light-vessel, if the department has the authority to direct such a substitution.

In most cases the appropriations provide for "a light-vessel" at a particular point; and how far the department might be authorized to go in authorizing a change would seem to be worthy of consideration. If the department has not the authority to make such changes, it is respectfully submitted that such authority should be conferred by Congress.

It also frequently happens that channels change or become

obstructed, and Congress makes appropriations for new lights in the vicinity of existing ones, rendering them of no further use to mariners; but there does not appear to be any authority vested in the department for discontinuing these useless aids, and they are therefore kept up at an expense to the government without producing any commensurate benefit to those for whom they were originally designed.

It being evidently the policy of the government and country to provide such aids to navigation as are necessary, in the words of the law of August 7, 1789, to render it "easy and safe," it is respectfully submitted that Congress should give to the head of the department (the Secretary of the Treasury) the authority to discontinue any light-house, light-vessel, or beacon-light, which, from any cause, should at any time be found to be unnecessary for the "easy and safe" navigation of the vicinity in which it is placed. This state of things has already happened, now exists, and it most likely will happen again, especially with reference to the minor lights, such as those at the entrances to harbors, rivers, and to special channels.

With this brief retrospect and review of the light-house service for the last five years, the operations of the past fiscal year will be reported upon in detail, in geographical order, commencing with the first light-house district, which embraces all the lights and other aids to navigation from the northeastern boundary of the United States to Hampton harbor, New Hampshire.

West Quoddy Head light-house has been rebuilt and fitted for a third-order lens.

Boat-ways have been built at *Libby Island light-house*.

Winter Harbor light-house has been built, and was lighted for the first time January 1, 1857.

Mount Desert Rock light-house has been raised ten feet; a new lantern has been placed, and the tower thoroughly repaired and fitted for the reception of a third-order lens.

Deer Island Thoroughfare light-house has been commenced, and will be finished in time to be lighted on January 1, 1858.

Martinicus Rock light-house has been rebuilt of cut stone, and is ready for the reception of a third-order lens, (two towers.)

Fort Point light-house has been rebuilt and fitted with a fourth-order lens.

Penmaquid Point light-house has been thoroughly repaired, and a new keeper's dwelling has been built.

Sequin light-house has been rebuilt of cut stone; a first-order lens has been placed in the new tower, and new keepers' houses have been built of brick.

The rebuilding of *Marshall's Point light-house* has been commenced.

Brown's Head light-house has been rebuilt, and a fifth-order lens placed instead of the reflectors.

A new dwelling for the assistant keeper has been commenced at *Manheigin Island light-house*.

Tenant's Harbor light-house has been built, and is ready for illumination.

A stone beacon has been erected on *Fiddler's ledge*.

The stone beacons in *Penobscot river* have been rebuilt, and an iron spindle has been placed on *Fishing Rocks*, near the mouth of *Kennebunk river*.

The title to the site for *Bass Harbor Head light-house* has been approved by the Attorney General, but the date of the approval was too late to permit the commencement of the structure this season. It will be built early next season.

The papers relating to the titles of the sites of *Widow's Island* and *Round Island light-houses* are in possession of the district attorney.

An appropriation of \$4,500 was made in the law of August 3, 1854, for the erection of a light-house on Noddle's island. The officer of the Coast Survey who examined the site recommends that the light should be erected, and that Dice's Head light-house should be discontinued. If this be done, the new light-house should be built much higher than the law contemplates, and at least \$5,000 more than the amount appropriated will be required to so build it. The work, therefore, has not been commenced, and, as such an expenditure was not contemplated by the law, it is recommended that the money be allowed to revert to the surplus fund.

The light-houses requiring to be rebuilt in the first district are the following, viz: *Nasbis island*, *Eagle Island Point*, *Dice's Head*, *Burnt island*, *Wood island*, *Goat island*. All of which it is proposed to rebuild as rapidly as the means provided for renovations, repairs, &c., of light-houses in the annual appropriations will permit, having due regard to the wants under this head of other parts of the coast.

To make a thorough repair of these structures would require an expenditure far beyond their actual value after completion, and entail an annual expenditure for keeping them in habitable order exceeding the limits of a true economy.

All that can be done, unless special appropriations are made by Congress for rebuilding them, will be to keep them patched up by temporary expedients until they can be properly rebuilt.

At the close of the fiscal year ending June 30, 1858, there will be in this district no lights fitted with expensive and inefficient reflectors and lamps of the old system.

The buoy service in this district has received promptly all the attention that could be given to it. Some of the new points indicated by the appropriation bill of August 18, 1856, for completing the buoyage of the coast of Maine, have been marked by suitable buoys; and as the dangers to navigation on that coast shall have been sufficiently examined to enable the inspector to complete the buoyage in a proper and systematic manner, according to the act of September 28, 1850, it will be done.

The lights and other aids to navigation in this district have continued during the past year in the efficient and satisfactory state reported by this office last November.

Prospect Harbor light-house is situated 5½ miles west of *Narragagus light-house*, 5 miles northwest of *Petit Menan light-house*, and 4½ miles east of *Winter Harbor light-house*.

The harbor is not used as a harbor of refuge, and the village near which it is situated has only a small coasting trade.

In the opinion of the board, the light is not of sufficient service to the general or local interests of navigation to justify its maintenance, and its discontinuance is respectfully recommended.

Beauchamp Point light-house is situated two miles south of Negro Island light-house, in Penobscot bay. On account of its nearness to Negro Island light-house, it is of no use to the general navigation of the bay, and it is of but little use to the village near which it is situated, the commerce of which is small. Its discontinuance is respectfully recommended.

A small light has been erected, in conformity with the law, on Kennebunk river pier-head. It is only two miles from Cape Porpoise light-house, which is a guide to a harbor of refuge. As there is not water enough over the bar at the mouth of the Kennebunk river at low water to admit vessels drawing more than three feet, and as the commerce of Kennebunk port is small, the board is of opinion that this light should be discontinued, and accordingly respectfully recommend its discontinuance.

In the second light-house district, embracing the coast from Hampton harbor, New Hampshire, to Goosebury Point, Massachusetts, lenses have been placed in the following named light-houses: Annisquam, Straitmouth, Eastern Point, Ten-pound island, Baker's island, Marblehead, Cape Cod, Chatham, Monomoy, Great Point, Brant Point, Point Gammon, Cape Poge, Cuttyhunk, Dumpling Rock, Clark's Point, Palmer's island, Neda Point, Bird island, Wing's Neck.

A fog-bell has been placed at Eastern Point light-house, and a new lantern has been erected.

New lanterns and keeper's house have been erected at *Baker's Island light-house*. The towers have been lined with brick, and an iron staircase built in one; a brick workshop has also been built.

Boat-ways, boat house, and storm house, have been built at *Egg Rock light-house*.

Cape Cod light-house has been rebuilt, and a first-order lens placed and lighted. Two houses for assistants have been built.

The site of the *Scituate light-house* has been protected from the action of the sea.

The light-houses at *Long Island Head* and *Monomoy Point* have been lined with brick and thoroughly repaired.

Great Point light-house has been lined with brick; an iron staircase has been placed; brick work room built; a house for an assistant keeper built, and the keeper's house put in thorough repair.

Point Gammon light-house has been pointed, and a new staircase built.

A new lantern has been placed on *Cape Poge light-house*.

A lantern has been placed on the keeper's dwelling-house at *Holmes' Hole harbor*, and a fourth-order lens fitted, as a substitute for the three lights designed for ranges into the harbor.

The light-house on *Sandy Neck*, Barnstable, has been rebuilt.

The rebuilding of *Billingsgate Island light-house* has been commenced. It will probably be finished this season.

The stone work of the *Bishop and Clerks light-house* is nearly finished.

Beacons have been erected on the *Old Cock* and *Cormorant Rocks*, in Buzzard's bay, and on Great Rock, Hyannis harbor, according to the terms of the law.

The beacon in the *Merrimac river, Newburyport*, has been rebuilt, according to the terms of the law.

The *Great Fawn beacon* has been repaired and finished.

The beacon on the *Londoner* has been repaired.

Two small beacons off *Neponsett river* have been repaired.

Various small repairs have been made on the light-houses in the district, which do not require particular explanation.

In this district, the only lights which require to be refitted with lens apparatus are the two towers occupying the position of a first-class light station, on Thatchers island, off Cape Ann Point, Massachusetts, and the Boston light, on Little Brewster island, at the entrance to Boston bay.

The two light-house towers at Cape Ann are only 45 feet high, each; built of very inferior materials, badly constructed, and require attention, especially during the season of winter storms, to keep them in a fit condition for the exhibition of the lights. Occupying a prominent position, with many dangers to the navigator, of about two-thirds of the circle around them, it is believed the interests of commerce and navigation would be greatly benefitted by having two lights of the first order in place of the present ones; and that it will be a wise economy to substitute the lens apparatus whenever Congress may think proper to make the necessary appropriation for rebuilding them, the estimated cost of which is \$68,751.

The Boston light-house has been recently refitted, and as good a light is exhibited from it as the description of apparatus in use will produce. The tower, from original bad construction, is cracked in many places, which required the resort to temporary expedients to prevent serious consequences. Although it is believed that it must necessarily be rebuilt at no distant day—and there is no economy in patching up every year buildings of original bad construction—the present state of it is not such as to demand an immediate rebuilding, which would require about \$71,000, built of cut stone.

Upon the completion and lighting of the light-house now under construction on the *Bishop and Clerks reef*, in Vineyard Sound, Massachusetts, it is the opinion of this board that the *Point Gammon light house*, distant only two and a quarter miles from the former, should be discontinued.

It is respectfully submitted that the outlying light-house on *Bishop and Clerks reef* will meet fully all the requirements of navigation to render it "easy and safe" within the limits of these two lights, and that therefore to continue the exhibition of the *Point Gammon light*, after the exhibition of the one on *Bishop and Clerks*, will tend to embarrass and confuse navigators, while its exhibition could not, it is believed, be of the least use to them under the circumstances. Its discontinuance is therefore respectfully recommended.

There are in the second light-house district seven light-vessels occupying very exposed positions, with reference to gales and to the floating ice, during the winter months.

During the last winter, from its unusual severity and the large quantities of thick floating ice, all of these vessels suffered greatly. A large quantity of cable and many anchors were lost, and the copper and planking of the vessels were so much injured by the chafing ice as to render it necessary to remove each one from its station for repairs as soon as possible after the opening of spring. In the performance of this duty, the Relief light-vessel has occupied for the time the station of the vessel withdrawn for repairs, thereby preventing all inconvenience or danger to navigation.

The Minot's Ledge light vessel, and the one to mark the dangerous reef known as the "Sow and Pigs," at the entrance to Buzzard's bay and Vineyard Sound, will, when the repairs are completed, be the last to be relieved from their stations for repairs in the district during the present season.

The large number of buoys in this district, embracing the harbors, channels, and dangers in Massachusetts bay (Boston bay and harbor) and tributaries, Cape Cod bay and tributaries, the Vineyard Sound and Buzzard's bay and their tributaries, and Taunton river, have been well attended to, and the entire buoyage, so far as known, complete and perfect. Ample provision is made for supplying chains, sinkers, moorings, &c., from points adjacent to the principal localities where buoys are placed to meet casualties arising from storms, ice, or from damage by vessels.

The day beacons, of which there is a large number in this district, have been carefully looked after during the past year, kept in good repair and properly distinguished by color, and renewed as often as found to be necessary. These aids in this district are placed in very exposed situations, and are liable to great damage by ice during severe winters.

The further examination of the site for the light-house known as the "Sow and Pigs" has satisfied this board of the impracticability of erecting a proper structure in that difficult locality, without incurring a much greater expense than, it is confidently believed Congress anticipated at the time the appropriations were made for commencing the work. The work, with your approbation and authority, has been abandoned. The funds remaining in the treasury on account of the several appropriations for that object will revert to the surplus fund, unless Congress should renew the appropriations and direct the work to be commenced. It may be proper to add, that a light-vessel marks this danger, which it was designed to remove upon the completion of the proposed light-house; hence the failure to erect a tower will not prove seriously, if at all, detrimental to navigation.

The operations on the Minot's Ledge light house have been carried on with the energy and skill called for in a work attended with such great engineering difficulties.

During the last winter a large barque was driven against the iron scaffold which had been erected on the rock. The scaffold was de-

stroyed and the rock itself somewhat injured, making a change in shape necessary in some of the foundation stones. The damage to the rock has not, however, much delayed the cutting of the foundation platform, and the engineer in charge reports that it is nearly completed.

This season's work was commenced on the 29th March, and up to September 30 the men had been 130½ hours on the rock, and the number of days' work done in cutting down the rock has been 318¼.

It is probable that during next season the erection of the stone work will not be retarded by the stone cutting on the foundation platform, and that the laying of the stone will go on regularly from the commencement of good weather in the spring.

Four stones have been laid during the past season and the beds are ready for laying five more stones.

As the laying of the first course is the greatest engineering difficulty of the undertaking, it is considered that the progress of the work in this regard has been very satisfactory. More than half of the stone cutting of the tower is finished and the remainder can be finished next year if it be found necessary.

The engineer in charge estimates that the work can be finished in two years from this time. The board is of opinion that if no unforeseen accident occurs this estimate is correct.

The first appropriation for this work was made March 3, 1851, amounting to \$80,000. By a joint resolution of Congress, approved March 27, 1854, the Secretary of the Treasury and the Light-house Board were authorized to determine the site and mode of construction. Accordingly, drawings and estimates were made for the work under the orders of the Secretary of the Treasury, and on the 1st February, 1855, the estimate, amounting to \$324,180 73, was approved by him, and the commencement of the work was authorized.

Another appropriation of \$75,000 was made on the 3d March, 1855, and another of \$75,000 on the 18th August, 1856.

It thus appears that \$230,000 have been appropriated, leaving a balance of \$94,180 73 to be appropriated for the completion of the work according to the approved estimate.

On the 1st July, 1856, the sum of \$109,222 96 remained in the treasury available for the work, and the board considers this sum sufficient to finish the operations of the present season, and to carry on those of the season of 1858, and accordingly asks for no appropriation at this session of Congress.

In the third light-house district, embracing the coasts and sounds, &c., from Goosebury point, Massachusetts, to Squam inlet, New Jersey, and including the waters of Narragansett bay and tributaries, Long Island shore, Long Island Sound, New York bay, Newark bay, Hudson river, and Lake Champlain, the works of construction, renovation, and repair have been vigorously carried on in addition to the ordinary routine duties of the service.

At Watch Hill light-house the work authorized upon the seawall for the protection of the tower and buildings has been in progress.

Block Island light-house has been rebuilt, and the light will be exhibited before the close of the present season.

The buildings which were authorized at the last session of Congress at Point Judith light-house station have been erected.

At Beavertail light-house the new light has been exhibited, and the fog whistle set up.

The keeper's dwelling at Lime Rock light-house has been built and the necessary repairs made to the Goat Island light-house.

The protection authorized to be made to the site of the Nayat Point light-house has been completed.

All the beacons in Narragansett bay, except the Greenwich beacon, have been thoroughly repaired or rebuilt. The Greenwich beacon, being the least important of them all, will be put in good repair as soon as the season will permit. The materials are on hand.

The following works have been completed: The protection of the light-houses at Execution Rocks, Sand's Point; beacon at Devil's wharf, beacon at Brockway's beach, Connecticut river; light-houses at Esopus Meadows, Rondout, Saugerties, Coxsackie, and Stuyvesant, Hudson river; light-house at Lloyd's harbor, light-house at Horton's Point. Beacons have been erected and lighted at Five Hook island, Coeyman's bar, Schodac channel, Hudson river.

The beacon at New Baltimore, which was carried off by the ice during the winter of 1855, has been rebuilt.

Fog-bell towers have been erected at Stony point, Hudson river; Saybrook point, North Dumpling, Connecticut river.

At Sandy Hook, the west beacon, the foundation of which had been undermined by the action of the sea, has been removed to a secure position; a new screen erected, and the main light-house fitted with a new lantern and a 3d order lens.

The following works are now in course of construction:

First class light-house at Great West bay will be completed by 30th November.

First class light-house at Fire island.—A wharf, store-house, and temporary barracks for the accommodation of the workmen have been constructed, and the greater part of the material required for the construction of the tower has been procured and landed at the site, and it is expected that the tower will be completed and ready for exhibiting the first order lens from it by the middle of the next summer.

Iron beacons, or day marks.—Nearly all of these structures in Long Island Sound and Fisher's Island Sound were swept away by the ice last winter. The following beacons have been replaced, or will be before the 1st December: Sugar Reef, Sea-flower Reef, Black Ledge, Whale, Whale Rock, Latimer Reef, Hen and Chickens, Watch Hill, two in Lloyd's Channel.

Newark Bay, Passaic light-house.—A substantial stone pier has been constructed at this point for the foundation of a new light-house and keeper's dwelling.

A similar one has been commenced at Bergen Point.

The beacon at the corner stake will probably be completed during the month of November.

Beacon at Van Wie's Dam, Hudson river.—This work has been twice commenced this year, but each time the material has been swept away by a sudden rise of the river. It will, however, probably be finished this season.

At Split Rock, Lake Champlain.—The light-house tower has been fitted with a new lantern and lens, and a new dwelling erected for the keeper.

Simultaneously with the exhibition of the first class fixed light at Great West bay, Long Island, situated about halfway between Montauk Point light-house and Fire Island light-house, on the 1st January, 1858, a first class lens light, fixed, varied by flashes, will be exhibited from the Montauk Point light-house.

Upon the completion of the first class tower at Fire island, now under construction, and which it is expected will be finished early next season, there will be three first class light-houses fitted with first-order lens apparatus, properly distinguished, on the seacoast of Long Island from Montauk Point to the entrance to New York, a distance of about 120 miles, which will render the navigation along that coast, with ordinary care and precaution, entirely "easy and safe."

The nine small lights near Whitehall, and the two lights on the pier at Burlington, Vermont, and on Isle au Motte, in Lake Champlain, authorized by Congress, have been built and lighted.

The buoys authorized for the channels and obstructions in that lake have been placed and duplicates provided.

The titles to the sites for the lights authorized to be erected on Point au Roche and Windmill Point have been approved by the Attorney General, and the structures will be erected next season. The title to the remaining light on that Lake at Crown Point, New York, has not yet been perfected.

Lens apparatus has been either provided for, or already placed in, all the lights in the third district.

The light-vessel authorized to be placed to mark Long Shoal, off Cornfield Point, in Long Island Sound, has been built and placed at her station.

The light-vessels have undergone the necessary repairs consequent upon the damage from the gales and ice of the past winter.

The buoy service has received the usual strict attention in this district during the past year, and all losses by casualties have been repaired.

The two light-house towers at Navesink, N. J., marking the approach to the bay of New York, are in a dilapidated condition, the consequence of original bad materials and workmanship, and it has been represented that there is apprehension that they are not capable of standing much longer the heavy winter storms of the coast.

The position is one of great exposure, the lights of much importance, and it is believed it will not be safe to trust to the stability of the present towers much longer. With this exception, the aids in this district, as elsewhere along the coast, are in good repair and in a high state of efficiency. The estimated cost of constructing these two towers of cut stone, and fitting them with proper apparatus, is \$72,941.

In the fourth light-house district, embracing the coast of New Jersey from Squam inlet to Metomkin inlet, Virginia, and including the inlets of that part of the coast of New Jersey and Virginia, and the Delaware bay and river, the works of construction and repair have been less numerous than during the previous year, the aids to navigation, in general, having been put in thorough order in 1853-'54 and 1854-'55.

The destruction of the old light-house tower at Barnegat having been seriously threatened, it was considered expedient, in view of the importance of the light, to erect a temporary frame structure from which to exhibit the light until the first class tower, authorized by Congress last year, and which is in progress, should be ready for lighting.

The first class light at Absecon, New Jersey, having been completed, was lighted on the 15th of January last in conformity to long previous notice, and has served greatly to facilitate navigation along that dangerous coast.

It is a fact worthy of remark that on this part of the coast of hitherto frequent and appalling shipwrecks, since the exhibition of this light, a period of about ten months, there have been no wrecks in its vicinity.

The new first class tower authorized to be erected at Cape May will be commenced so soon as the weather will permit, after the necessary materials shall have been collected at the site.

Since the destruction of the foundation work at Cross Ledge, in Delaware bay, by the ice, no further attempts have been made to erect a light-house at that place.

It is very doubtful as to the practicability of erecting screw-pile light-house structures at that locality and on Ship John shoal which would resist the ice, and, unless Congress should direct otherwise, (the funds available being insufficient for completing the works,) they will not be commenced.

The site for the light-house on Fenwick's island has been selected and marked; and the title papers are in the hands of the United States district attorney for examination and report.

The damage done to the Brandywine shoal light-house has been thoroughly repaired during the past summer, and, it is believed, the present means will effectually resist the heavy masses of floating ice to which it is exposed during the winter months.

The ordinary work of repair and preservation in the fourth light-house district has been done during the year, and the towers and buildings, with the illuminating apparatus, lanterns, and fixtures, are in an excellent and efficient state.

All the light-houses in this district are fitted with lens apparatus, with the exception of Cape May, which is to be rebuilt.

The light-vessels and buoys have received their usual care and attention during the past year, and are kept in a satisfactory manner, notwithstanding the unusual severity of the past winter.

It is reported that the light at Mispillion, in Delaware bay, is unnecessary even for the local interests of that vicinity. It is located at the mouth of Mispillion creek, which has at its entrance a depth of only one foot water at low tides. Only a few small flat bottomed vessels run in and out of this creek. For the general navigation of the bay this light is useless, and its discontinuance is respectfully recommended.

In the fifth light-house district, extending from Metomkin inlet, Virginia, to New River inlet, North Carolina, and embracing the inlets on the coast, Chesapeake bay and tributaries, Potomac, Rappa-

hannock, and James rivers, Hampton roads and Elizabeth river, Albemarle, Pamlico, and Croatan sounds and their tributaries, the ordinary works of renovation, repair, cleaning, painting, and keeping the aids in an efficient state, has been faithfully and satisfactorily performed.

The new light-house on iron screw-piles foundation authorized to be built at the northwest point of Royal shoals, the beacon on Hatteras point, at Fort Washington, Potomac river, and the small light in Norfolk harbor, near the naval hospital, have been completed and lighted.

The screw-pile light-house at Deep Water shoal, in the James river, having suffered considerable damage from the ice and storms of the past winter, temporary repairs were made, to enable the keeper to continue the exhibition of the light, and an entire new structure will be erected before the close of the season.

The other screw-pile lights in James river suffered, but not to the same extent, from the effects of the running ice upon its breaking up. All necessary repairs have been made.

Lens apparatus has been placed in all of the light-houses in this district but one, and that will be fitted before the close of the present fiscal year.

The Cape Henry light-house has been provided with a suitable lens apparatus, and the necessary alterations and repairs have been made to the lantern, &c.

The rebuilding of the Cape Charles light-house, authorized last year, has been commenced, and its completion may be expected during the next year. The title to the site of the light-house at Sandy Point, in Chesapeake bay, has been approved, and the work will be commenced without unnecessary delay.

The materials for the iron screw-pile light-house at Roanoke marshes, North Carolina, have been procured, and the light will be erected and exhibited before the beginning of the year 1858.

The sites for the lights authorized at Cherrystone, Chesapeake bay, and at Stingray Point, mouth of the Rappahannock river, have been examined and selected, and it is expected that the structures will be put up at an early day.

No title has yet been obtained to the site of the small light authorized to be erected at Drum Point, Chesapeake bay.

The light-house authorized at Pungoteague, Virginia, on the eastern shore of Chesapeake bay, cannot be built until after the meeting of the legislature of the State, jurisdiction ceded, and the title approved in conformity to law.

The light authorized to be built on Love Point, on the extremity of the shoal, (Kent island, Maryland,) has not been commenced.

A light on this point would be of very little benefit to navigation, in consequence of the length of the shoal extending from it, and the appropriation is wholly inadequate for the erection of a stable iron screw-pile structure on the extremity of the shoal.

It has been represented by those interested in the navigation of that part of Chesapeake bay and tributaries that a light on Swan

Point would subserve all the purposes contemplated by the erection of one on Love Point. To make this substitution it will require the authority of Congress, as a change of the object of the appropriation.

The unusual severity of the past winter, accompanied by large masses and fields of floating ice in every part of this district, caused great damage to the light-vessels and buoys. The former have been regularly relieved and put in repair, and the buoys were replaced as soon as the season would permit.

All the aids to navigation in this district have received the greatest attention, and the buoyage and stakeage completed throughout.

Ordinary repairs have been made, when needed, to such light-houses as most require them, so far as the means available would admit.

In 1854, Congress made an appropriation for the erection of a light-house on Smith Point shoal, mouth of the Potomac river, in Chesapeake Bay, to serve, when completed, as a substitute for the light-house on Smith's Point and the light-vessel stationed off that shoal.

The sum appropriated having been found to be wholly inadequate to the erection of a suitable and durable structure at that exposed place, the appropriation has gone to the surplus fund.

At the time this appropriation was made the light-vessel stationed to mark the point of the shoal was very small, and exhibited a very dim light. Since then a better vessel, fitted with the best illuminating apparatus that can be used on board of light-vessels, has been placed at that point. The light-house is only about three miles from the light-vessel, and on the opposite side of the Potomac river entrance to, and within a few miles of, Point Lookout light-house. The light-vessel not only marks the extremity of the Smith's Point shoal, but serves also as a guide to the entrance of the Potomac river, independently of the light-house on Point Lookout.

The Smith's Point light-house is not, therefore, in the opinion of this board, of any utility; the foundation upon which it is built is wearing away by the constant abrasion of the tides, rendering frequent expenditures upon it and the tower necessary.

The board, therefore, respectfully recommends that it be discontinued.

The light-vessel stationed near the channel above Craney island, leading from Hampton Roads to Norfolk, is very old, and the light not as reliable as would be a small one shown from a small screw-pile tower, which could be erected for about \$10,000 or \$12,000. True economy would seem to indicate the necessity for erecting such a structure in place of rebuilding and maintaining a vessel requiring, in addition to a keeper, a sufficient crew to take care of the vessel as well as the light.

The Ocracoke channel light-vessel, and the Beacon island light-house, at the same place, have, several times, been reported by this board as useless, and their discontinuance has been recommended. This recommendation is again respectfully renewed.

The Nine Feet shoal light-vessel was originally authorized for a special object. That object no longer exists, in consequence of the

closing of the channel which it was designed to mark. The erection, during the past year, of the light-house on the northwest point of Royal shoal has further lessened the importance or necessity of the Nine Feet shoal light-vessel.

The erection of a small beacon light at the Ocracoke main light station, to serve as a range light, at a cost, if authorized, of not over \$750, and form a part of the present light station at Ocracoke, will fully subserve the wants of the present and prospective navigation of that inlet much better than by keeping up the Ocracoke channel, and the Nine Feet shoal light-vessel, and Beacon island light-house, and at an annual saving of between \$5,000 and \$10,000

The water over the bar at Hatteras inlet, which lies between Cape Hatteras and Ocracoke, has been gradually improving in depth for several years, and has reached such a depth, and the facilities for entering it are such, that it is becoming an important place of refuge as well as of ingress and egress to the many coasting vessels passing that part of the coast. A small light to guide to that inlet is said to be much needed, and "Oliver's Reef," or the "Swash," has been named as a suitable position for it. Although it is believed it would be much better economy to erect proper lights on iron pile foundations, if required, for either of those localities, at a cost of about \$10,000, than to place and maintain a light-vessel, yet should Congress so direct, the Ocracoke, or Nine Feet shoal light-vessel might be removed to one of those points, greatly to the benefit of the coasting trade passing and entering that inlet.

All the light-vessels in this district, located in the waters of North Carolina, are very old, (with one exception, and that one a badly built contract vessel,) all of them requiring frequent and expensive repairs, and some of them are in such a condition from age as to render it almost certain that they must be rebuilt at no distant day, or their places occupied by iron screw-pile foundation lights, similar to those already erected at two points in those waters. The comparative expense in first cost has been shown to be greatly in favor of the permanent light, and that of annual support and maintenance of the permanent very small in comparison with that for the light-vessels. No engineering difficulties are apprehended in the substitution of permanent lights at the sites of those light-vessels, should Congress authorize their erection. The light-vessels which could be changed gradually to permanent lights are Crany island, Neuse river, Harbor island bar, Roanoke river, Brant island shoal, Croatan Sound, Long shoal, and Royal shoal.

In the sixth light-house district, extending from New River inlet, North Carolina, to Musquito inlet, Florida, the lights remaining at the date of the last report, which required renovating, have been fitted with lens apparatus, except the one at Charleston, South Carolina, which will be refitted and ready for lighting on the first of January, 1858. The new first class light at Cape Romain, South Carolina, will be exhibited for the first time on the 1st January, 1858, simultaneously with that of the new light at Charleston, South Carolina.

The Battery light at Charleston has been completed and lighted. The lights at Cape Lookout and Hunting island are in progress,

and the one authorized at Fort Point, near Georgetown, South Carolina, will be built during the coming season, (winter.)

The Tybee main light has been renovated and fitted with a lens apparatus of the 2d order, and the beacon light with one of the 4th order.

St. Simon's, Cumberland island, and Amelia island lights have been fitted with lens apparatus, adapted to the height of the respective towers.

The beacons authorized at Amelia island and at Sapelo, Georgia, will be erected during the present season.

The title to the site for the light-house at the mouth of St. John's river, Florida, having been approved, the light-house will be built during the next winter.

The three small lights authorized in the St. John's river at the last session of Congress await titles, none having as yet been obtained. The light vessel authorized to be placed off Darne's Point, in the St. John's river, and the buoys and stakes, have been placed, to the great satisfaction of those navigating that river.

No titles have been obtained to the sites for the range lights authorized for the entrance to Georgetown, nor for the light in the "bay," Savannah, Georgia.

The title to the site of the small light authorized to be built on Mount Pleasant, in Charleston harbor, has been approved within a short period, and the necessary steps will be taken for the early erection of the structure.

During the past year, one of the range beacons on Sullivan's island, Charleston harbor, was destroyed by fire. It was promptly rebuilt.

Having failed to obtain valid titles to the sites for the lights and beacons authorized to be erected at North, Edisto, Hilton Head, and in Calibogue Sound, South Carolina, the appropriations have gone to the surplus fund.

The first class light-vessel stationed about twenty miles from Cape Fear, to mark the outer extremity of the Frying Pan shoals, having been found to require extensive repairs to her hull, has been withdrawn from her station, and is now in the hands of the ship builder. There being no relief light-vessel in this district, and none in the service of sufficient tonnage to occupy so exposed a position as that off Frying Pan shoals, it was not possible to do otherwise, under the circumstances, than to abandon the station, of which due public notice was given.

The light-vessel off Charleston, and those off and in the Savannah river, have undergone, during the year, all necessary repairs, and new illuminating apparatus has been substituted for the old in these light-vessels.

The buoyage and beaconage in this district have been completed to the extent authorized, and, it is believed, fully to the wants of navigation, with the exception of that of the channels leading through the important inland navigation from Charleston to Savannah, and to the St. John's river.

It is reported that day beacons, stakes, and buoys are much needed to guide the two mail steamers running from Charleston and the three

mail steamers running from Savannah through the inland passages by day and by night. It is estimated that the sum of \$10,000, judiciously expended, would fully accomplish this object, and thereby complete the buoyage and beaconage of that part of the southern coast.

Congress having, at its last session, authorized the establishment of a naval station at Brunswick, Georgia, it is considered pertinent to notice the fact that the present third order light at St. Simon's (the entrance to the harbor, and which has been recently improved from a small harbor light to its present character,) will be found to be of too limited a power and range for so important a place as it is likely to be at no distant day. A first class light and a small beacon light near it, to serve as a range for crossing the bar at night, would seem to be desirable, if not indispensably necessary, in view of these facts.

The base of the light-house tower at the "dry oyster beds," in the Savannah river, near its entrance, is much worn by the action of tides and waves of the sea, and the tower is in imminent peril of being destroyed by a severe northeast gale or hurricane. The keeper does not reside in the tower, he being provided with a dwelling on Cockspur island. Should a new tower be authorized, it is proposed to have it constructed of such materials and in such a manner as to render it safe for the keeper and family to reside in it, and prevent thereafter the evil consequences which have and now often happen by reason of the inability of the keeper to reach the light, by means of a boat, to light the station in bad weather and at times when, of all others, the light is most needed by vessels bound into the river.

Since the erection of the two beacon lights on Morris island, in Charleston harbor, for leading through the "Overall channel," across Charleston bar, that channel has so entirely changed, as will readily appear from an examination of the chart recently published by the Coast Survey Office, that they no longer serve as a guide for it, and should any vessel attempt to run by them as a range, the consequences to her would be disastrous. It is therefore respectfully recommended that authority be given for their discontinuance.

On the southern coast, embraced in this light-house district, the gales of last winter were very trying to the light-vessels and buoys, as elsewhere. Moorings of light vessels were lost, and many buoys were carried away or destroyed, rendering it indispensable to incur considerable expense in restoring them.

Among the important casualties in this district during the past year was the sinking by a steamer of the iron bell-buoy stationed off the entrance to the main channel entrance to Charleston.

The frequent collisions of vessels and buoys, arising not unfrequently from carelessness or indifference to the consequences on the part of those in charge of vessels, and the not unfrequent use made of buoys by vessels in warping or anchoring by them, to save the trouble of letting go an anchor while waiting for a tide or breeze, to the serious detriment of the service, both in expense and in removing the buoys from their proper positions, would seem to require the passage of an act similar to the acts passed in some of the States, (New York, Rhode Island, &c.,) laying the offending parties under heavy penalties.

In the seventh light-house district, including the coasts from Mosquito inlet, Florida, to Egmont key, Florida, and embracing the most dangerous part of the entire coast of the United States to the navigator, the service has been well attended to, and recognized by mariners.

The beaconage and buoyage, although comparatively limited, (there being but few channels and harbors in the district,) has been completed upon the general systematic plan as far as authorized, and the new beacons yet to be erected will be completed during the present working season.

The most important light-house structures under way in this district are the Dry Bank (near Coffin's patches) light-house; an iron screw-pile tower for a first-order fixed light; and the first class masonry tower at Dry Tortugas.

These two important light-house structures will, it is confidently believed, be ready for exhibiting the lights by the close of the present working season in that quarter.

Upon the completion of the Dry Bank light-house, the light-house at Carysfort reef will be fitted with a first-order revolving lens apparatus, to provide a proper distinction of the lights on that dangerous reef, and both lights will be exhibited with the change, simultaneously, in March next.

The Egmont key (entrance to Tampa bay) light-house will be rebuilt, as authorized, this season, and fitted with proper lens apparatus. There are no light-vessels in this district, Congress having authorized the erection of screw-pile permanent structures in lieu of them at points not adapted to masonry structures.

The iron screw-pile beacon on Rebecca shoal will, it is expected, be completed this season.

The commencement of the Jupiter inlet light-house, on the coast of Florida, for the building of which Congress has made two appropriations, and the requisite materials provided under the first, was delayed by the unexpected breaking out of the Indian hostilities in that quarter; and it is feared its commencement will not be found practicable during the ensuing year.

The only additional aid to navigation required in this district, and the only first class light-house which it is believed is required on any part of the coast of the United States, is one on or near Alligator reef, between the Dry Bank and Carysfort reef light-houses. Whenever Congress may think proper to authorize the erection (at a cost of about \$130,000) of a suitable light-house at that locality, and the light is exhibited, the entire extent of this dangerous coast and reef will be as perfectly lighted as it is believed any capable and intelligent mariner could desire.

In a distance of three hundred miles there will then be Dry Tortugas, Sand key, Dry Bank, Alligator reef, Carysfort reef, Cape Florida, and Jupiter inlet seacoast lights.

The light on Cape Canaveral, from its limited power and range, has never been of much, if indeed any, benefit to navigators, notwithstanding its prominent and highly important position.

Recent surveys made at and off Cape Canaveral have developed dangerous shoals, extending a distance of twelve miles, rendering it

dangerous to approach the light near enough to see it, unless under very favorable circumstances.

No navigator who is aware of the existence of these dangerous shoals would be justified in running his vessel boldly for this light, especially in bad weather, unless his vessel is of very light draft.

From the deck of a vessel—say fifteen feet above the water—this light (65 feet high) cannot be seen, under the most favorable circumstances of weather, over fourteen miles, or within two miles of the outlying dangers.

Whenever Congress may think it necessary or advisable to rebuild the light-house at this important point, one of the first class, and not less than 150 feet high, will be required, to be of any use to the navigator from the Gulf, the estimated cost of which is \$68,751. The point is a prominent one, without harbor facilities for landing materials, provisions, workmen, &c. The season, too, is short for carrying on economically an operation of this sort.

In the eighth light-house district, embracing the coasts from Seahorse key, Florida, to Barrataria bay, Louisiana; and including the entire coasts of Alabama and Mississippi, with the major part of Louisiana and a large portion of Florida, the works of rebuilding authorized in 1854, and the buoyage and the stakeage of the district have been in progress.

Lens apparatus has been either placed or provided for placing at an early day in all the light-houses.

The principal channels, harbors, and obstructions have been carefully and systematically marked, as authorized, by beacons or buoys, and lists published.

No titles have been obtained as yet to the sites of the lights authorized on St. Joseph's island, Southwest cape, St. George's sound, at Proctorsville, Amite river, or at St. Andrew's bay.

The first class light-house at Pensacola is under construction, and it is expected that it will be completed during the present working season; after the completion of which the beacons authorized, as ranges for crossing the bar and making a safe anchorage at night, will be erected.

The first class light-house on Sand island entrance to Mobile bay will also be commenced at the beginning of the working season.

The rebuilding of the St. Blas light-house, in place of the one destroyed by a hurricane, will be commenced without unnecessary delay.

The Merrill's Shell Bank light-vessel occupies an important position on the line of steamers and sail vessels; but as it is necessarily kept up at the usual expense of light-vessels without affording as reliable a light as a permanent structure, and as this is an old vessel, requiring frequent and extensive repairs, it is respectfully submitted that it would be great economy to substitute a small iron screw-pile foundation light at a cost of about \$12,000.

A great reduction will be made during the course of the current year in the consumption of oil and other supplies in the numerous small lights in this district by the introduction of lens apparatus. These lights, requiring to be seen in no case a greater distance than the power of a fourth-order lens, and many of them only that of fifth and

sixth orders, were fitted with lamps in numbers making the consumption of oil, in the majority of cases, equal to that required for first-order lens lights.

This has since been remedied by placing lenses of ample power and range for the respective localities, and affording more reliable lights at an average of one-eighth to one-sixteenth the consumption hitherto of oil, wicks, chimneys, &c.

Congress, at its session in 1854, made an appropriation for the erection of an iron screw-pile light-house as near the entrance to the channel of the Mississippi river at the Southwest Pass as might be found practicable, in place of the present light, which is situated at a considerable distance from the bar at the mouth of the river.

Should the necessary additional sum required for building this important light-house be appropriated by Congress, it will be commenced and completed at an early day. Its estimated cost is \$115,000, leaving \$70,000 to be appropriated in addition to the \$45,000 appropriated August 3, 1854.

The light at the South Pass being more prominently to seaward than the present light at Southwest Pass is only useful to mark the delta in approaching it, but it is believed that it could be discontinued without detriment to the navigating interests upon the exhibition of the proposed first class light at the entrance to the Southwest Pass on the site already selected, as was done after the exhibition of the Pass à l'Outre light in the case of the Northeast Pass light, which was discontinued.

In the ninth light-house district, embracing the coast and navigable waters from Barrataria bay, Louisiana, to the Rio Grande, the storm season was unusually severe, and much damage was done to the light-vessels, buoys and stakes, and considerable injury to some of the light-houses.

The repairs to the light-vessels, which were heavy, and those to the light-houses, were promptly made and the light-vessels restored to their proper positions.

The buoyage and stakeage, the former off the dangerous bars and in the main channels, and the latter in the shoal broad waters of the coast, have been well cared for during the year.

The light-houses authorized to be built at the entrances to Barrataria and Timballier bays, and at the Sabine Pass, have been completed and the lights exhibited.

The materials for the light-houses at Ship shoal, Swash opposite Alligator Head, and at Half Moon reef, have been prepared, and these structures will, it is expected, be completed during the coming winter months.

The range beacons at Galveston, the day beacon on the north breaker, Galveston bar, and the small day beacon on Pelican island have been completed.

The channel leading across the bar at Galveston and into the bay has been buoyed according to the developments made by the recently published chart of that locality.

The recent survey of the entrance to Galveston shows that the erection of one, or at most two, small range beacon-lights on Bolivar Point, in connexion with the Bolivar Point light-house, would serve as

a better and more reliable guide to the harbor from sea than the light-vessel at present kept just inside the bar.

The expense of these two beacons would be nominal compared with the expense of the light-vessel, which might be then dispensed with. Authority for this change and an appropriation of \$1,700 will be required if concurred in. The necessary materials for elevating the cast iron light-house towers at Bolivar Point and at Matagorda have been prepared, and the work of raising the towers and fitting them with proper lens apparatus will be executed during the ensuing winter.

The light authorized to be placed on Gallinipper Point, in Lavacca bay, having been condemned as unnecessary, in conformity to the law the appropriation reverts to the surplus fund.

No titles have been obtained to the sites of the small lights authorized at Saluria, Corpus Christi, and at the mouth of the Rio Grande. Steps will be taken as speedily as possible for the erection of the lights authorized on Shell keys and in Atchafalaya bay, on southwest reef, to serve as a substitute for the Point de Fer light-house, and for the Alchafalaya light-vessel.

By the completion of the Ship Shoal light-house, the one on southwest reef, and (should Congress authorize the discontinuance of the Galveston light-vessel) by the erection of the range beacons, three light-vessels (all on that part of the coast) and one light-house (badly placed) will be gotten rid of, and the navigating interests benefitted. The saving in point of annual expense will be considerable, owing to the rapid decay and other sources of expense in keeping up light-vessels on the southern coast.

In the tenth light-house district, embracing the St. Lawrence and Niagara rivers, and Lakes Ontario and Erie, the works of rebuilding, repair, and refitting have been prosecuted during the short working season of the year with great vigor; many of the buildings which past seasons or the means available would not admit of being properly repaired, being in a very dilapidated state, have been attended to. Lens apparatus has been either placed, or is in hand ready for putting up as soon as the season will allow, in all the lights in this district.

The beacon at Catarangus creek, in Lake Erie, which had been destroyed, has been rebuilt.

The lake coast light at Dunkirk has been thoroughly repaired and fitted with a third-order lens and new lantern.

The light-house at Black river, Ohio, has been rebuilt, and the pier on which the light is placed is now under repair, as specially authorized by Congress at its last session.

The beacon light at Huron, Ohio, is in course of reconstruction, and will be completed and the new light exhibited before the close of navigation; and the repairs authorized to the foundation by the last Congress will, it is expected, be finished before the close of the working season.

The beacon-light at Erie has been rebuilt, and new apparatus provided for it.

The iron piles of the foundation of the Maumee Bay light-house, which was destroyed by the floating ice of last winter, have been removed.

In placing the fog-bell in the Buffalo light-house it was found

necessary to raise the tower a few feet, so that a lens of the necessary power could be placed in it. This work will be completed during the season, when a third-order lens and new lantern will have been placed, and the fog-bell fitted as authorized.

The Grassy Island light-house, in Detroit river, was found to be in a dangerous condition, rendering it necessary to rebuild it this season to save it from destruction during the winter. It will be finished before cold weather sets in.

The Presque Isle (or main light tower at Erie, Pennsylvania,) required extensive repairs, and it was designed to make them this season; but other works of a pressing character have delayed the commencement until it will be too late to do so prudently this season.

The lens apparatus and lantern for this tower are on the spot, and the work will be completed before the end of the present fiscal year. This is one of the most important lights on the lake, and has long needed repair and improvement of the illuminating apparatus.

At Grand River light-house repairs and improvements similar to those designed for the one at Presque Isle have been necessarily deferred until the opening of navigation next spring.

Lens apparatus have been placed this year at West Sister Island light-house, Turtle Island light-house, Stony Point light-house, and Barcelona, (Portland). Lanterns have been constructed, and are ready for such of the light-houses in Lake Ontario most in need of them.

Nearly all the light-houses in the 10th district were built many years since by contract, and they bear positive evidence, both in material and construction, of a want of proper supervision and inspection. This will account for their present state of decay. The wooden stairways, &c., in badly constructed stone and brick towers, soon decay, and render an amount of annual repair necessary, which true economy forbids. Good materials and faithful workmanship can alone remedy this hitherto crying evil in the light-house service.

No title has been obtained to the site for the small light authorized to be erected in Maumee bay, Ohio. Negotiations have been commenced with the proprietors of the land.

The buoyage in the St. Lawrence and Niagara rivers is attended with comparatively large expense, owing to the strength of the currents and the large quantities of floating ice in the spring. The entire buoyage is completed and lists printed.

In the eleventh light-house district, embracing the Lakes St. Clair, Huron, Michigan, Superior and Green bay and their tributaries, the operations during the year and present season have been carried on with great vigor by the engineer of the district, and the inspections have been made both by the inspector and engineer more advantageously than it was possible to do in previous years.

The light-house authorized by Congress last year on Traverse or Charity island, in Michigan, has been built.

The Point au Barques light-house has been rebuilt.

The light at Taylorsport, which was built last year by contract, but not received, has been accepted and lighted.

The lights at Eagle river, La Pointe, and at Portage river, contracted some time since to be built, were, upon the representation of

them by the engineer officer, rejected, for the reason that they were not built in conformity to the terms of the contract.

The light-house authorized at Minnesota Point, at the head of Lake Superior, has been under construction by contract since the opening of navigation of this year, but it is feared that the cold weather will set in before it is completed.

Repairs have been made (and at some of them very extensive repairs) at Windmill Point, Clinton river, Fort Gratiot, Saginaw river, Thunder bay, Presque Isle, Bois Blance, Cheboygan, Detour, South Manitou, Michigan City, Chicago, Southport, Milwaukee and Ontonagon, placing in such of them as had not been previously fitted suitable lens apparatus.

Lenses have been either placed or provided ready for setting up in all the lights in this district.

The sites for the new light-houses authorized by Congress last year in this district have been visited, and such of them as have not been reported as unnecessary will be built when valid titles to the sites are obtained.

Those reported as being unnecessary will be referred to the authority designated by the law for a report to the department before any steps are taken for commencing their erection.

There are but few buoys or other day marks in this district. The buoys are taken up before the closing of navigation and replaced on its opening at each locality.

The light-house authorized to be erected on the pier at Chicago is under the special direction of the Engineer in charge of the harbor improvement on the N. W. lakes.

Early in the present season a contract was made for the iron work, which is now nearly completed. The erection of the light-house will be commenced as soon as the season opens sufficiently next spring to enable the contractors to transport the materials to Chicago. In the meantime the engineer is pushing the work on the piers of defence and the foundation of the dwelling-house. The materials have all been collected for the completion of the work, and the board is informed by the engineer that the structure will be finished and ready for lighting by the end of August, 1858.

In the twelfth light-house district, embracing the entire coast of the United States on the Pacific ocean, the new works authorized by Congress have been pressed towards completion in those cases in which the titles to the sites vested in the United States by reservation; but no title has been obtained to any site on that coast from individuals or corporations, except at Santa Barbara, where the corporate authorities of the town deeded the necessary land to the United States. Efforts, however, have been made to obtain titles to the sites for light-houses at San Pedro, Santa Cruz harbor, Point Reyes, and Point Lobos, but up to the latest date without success.

The legislature of California, at its last session, passed an act providing for the appraisement of such sites for light-houses as might be desired by the United States, but the main difficulty was in the titles to the property to be conveyed.

The Santa Barbara light-house has been finished, and the light exhibited, and also the light authorized at Crescent City.

The light-house authorized at Trinity bay was reported by the officer charged with the examination and survey under the law as being unnecessary, and was not built.

The light-house at the mouth of Umpqua river, Oregon, has been built, and the light will be exhibited early in the present fall.

The first class light-house tower on Tatoosh island (Cape Flattery, entrance to the Straits of Fuca,) will, it is reported, be completed and the light exhibited during the present year; and the light-house at New Dungeness will, it is expected, be completed and the light exhibited about the same time.

The light-houses authorized to be built at Shoalwater bay, and on Blunt's island, in Washington Territory, will, it is expected, be built during the present working season.

The light-houses authorized to be built on the Pacific coast, and which have not been commenced, are at Point Hueneme, San Pedro harbor, Santa Cruz harbor, Point Lobos, and Point Reyes, in California; Cape Mendocino, in Oregon Territory; Cape Shoalwater bay, Red Bluff, and Blunt's island, in Washington Territory.

The buoyage in the harbor and at the entrance to San Francisco has been completed. An iron bell-buoy has been sent to be placed to mark the approach to the bar at that place, instead of the present first class buoy without a bell.

The buoyage of Humboldt, Umpqua, and the Columbia river, has received all the attention that the waters of the localities and the means available will admit.

The steam tender authorized by Congress last year will be ready to leave the Philadelphia navy yard, where it was built, early in November, and will reach San Francisco probably early in March. The presence of this vessel will serve the economical purpose of transporting supplies, materials, and workmen for building and repairing the light-houses, and also, in case of incursions of the Indians from the British dominions in the Straits of Fuca and vicinity, to protect the keepers and citizens in that quarter against their attacks.

Representations have been made that a light is necessary between the bays of Monterey and San Francisco, and one on Mare island, in San Francisco bay. The latter is recommended mainly in consideration of the difficulties at night in approaching the navy yard and Benicia. Plans and estimates have been prepared, and can be laid before Congress should it desire them.

The supplies of oil, &c., &c., have been distributed with the usual punctuality and economy by two supply vessels on the Atlantic and Gulf coast, the "Guthrie" and "Cobb," and the "Lamplighter" on the lakes.

All of which is respectfully submitted.

By order of the Light-house Board,

W. B. SHUBRICK,
Chairman Light-house Board.

THORNTON A. JENKINS,	} <i>Secretaries Light-house Board.</i>
W. B. FRANKLIN,	
Hon. HOWELL COBB,	

Secretary of the Treasury.

APPENDIX TO LIGHT-HOUSE BOARD REPORT.

Lights considered unnecessary and recommended to be discontinued.

Prospect Harbor light-house, Me.

Beauchamp Point light-house, Me.

Kennebunk Pier light-house, Me.

Point Gammon light-house, Mass. } On completion of Bishop and Clerks.

Mispillion light-house, Delaware bay.

Smith's Point light-house, Va.

Ocracoke Channel light-vessel, N. C.

Beacon Island light-house, N. C.

Nine Foot Shoal light-vessel, N. C.

Two Overall beacons, Charleston, S. C.

Southwest Pass light-house. }

South Pass light-house..... }

To be discontinued upon the completion of the light-house authorized August 3, 1854, to be built on screw-pile foundation, near the entrance to the Southwest Pass of the Mississippi river. (Additional appropriation of \$70,000 required.)

Galveston Bay light-vessel, Texas }

When beacon ranges are erected on Bolivar Point. (Appropriation required \$1,700.)

TREASURY DEPARTMENT,

Office Light-house Board, Nov. 6, 1857.

SIR: I have the honor, in compliance with a call from the department, to transmit herewith list A, showing the aggregate amount of appropriations which have been made, as collated from the Statutes at Large, for the erection of light-houses and beacons, for building and equipping light-vessels, and for providing buoys, &c., from the organization of the federal government, in 1789, to the 3d of March, 1857, and showing the amounts thus appropriated under the heading of the respective States, or the localities as named in the bills.

Also, statement B, showing the aggregate of appropriations embraced in the general appropriation bills for support and maintenance of light-houses, light-vessels, beacons, and buoys, from August 7, 1789, the date of the first appropriation for those objects, to March 3, 1857.

Appropriations for special objects, which appear in the general appropriation bills, are included in the sums charged to the respective States or localities, showing the entire amount of appropriations made for special objects; but as these sums appear in the general appropriation bills for maintenance, they have not been deducted, and, therefore, the aggregate of the two sums will be more than the actual appropriations to that extent.

No account is taken of the large sums which have gone to the surplus fund, and which would greatly reduce the aggregate sums stated.

Very respectfully,

THORNTON A. JENKINS,
Secretary.

Hon. HOWELL COBB,
Secretary of the Treasury.

A.

A list showing the aggregate amounts of appropriations made for the erection of light-houses, building light-vessels, and for buoys and beacons, under the respective heads of States and localities, from 1789 to 1857, inclusive, viz:

For Maine.....	\$701,480 00
New Hampshire	64,000 00
Massachusetts	990,381 05
Rhode Island.....	238,492 42
Connecticut.....	231,481 00
Vermont.....	16,800 00
Long Island Sound.....	12,760 00
New York.....	1,068,872 23
New Jersey	335,866 62
Lakes Ontario and Erie.....	203,964 33
Delaware bay and river.....	220,193 74
Pennsylvania	14,186 00
Delaware (State of) ..	283,191 00
Chesapeake bay.....	245,817 20
Virginia.....	323,000 00
North Carolina.....	615,704 37
South Carolina.....	346,370 00
Georgia.....	180,923 95
Louisiana.....	631,809 75
Alabama.....	110,220 00
Mississippi	149,626 00
Florida.....	1,088,470 74
Ohio	109,172 00
Illinois	90,583 41
Michigan	398,365 42
Indiana.....	15,000 00
Wisconsin..	86,500 00
Texas.....	262,800 00
California ..	548,267 73
Oregon Territory.....	237,436 32
Washington Territory.....	162,059 32
Minnesota Territory.....	27,000 00
Aggregate.....	10,010,794 60

NOTE.—In collating the amounts of appropriation from the Statutes, constituting the aggregates under the several heads of States or localities, all sums have been taken from the general appropriation bills which were made for building, rebuilding upon new objects not properly belonging to the appropriations for support and maintenance. No account is taken in these aggregates of the sums which have been carried annually to surplus fund of the treasury.

B.

Statement showing the aggregate amount of appropriations under the heads of support and maintenance of the light-houses, light-vessels, beacons, buoys, &c., from the 7th August, 1789, to 3d March, 1857, collated from the Statutes at Large.

Aggregate amount..... \$17,174,258 58

NOTE.—This aggregate includes all sums in the general appropriation bills under the general head of light-houses, &c., rebuilding new lights, &c., when appropriated for in that bill. It also includes all sums appropriated for the life-boat and life-saving service, although that has not been under the management of, or in any way connected with, the light-house establishment service.

No. 17.

Statement exhibiting the present liabilities of the United States to Indian tribes under stipulations of treaties, &c. Prepared in the Office of Indian Affairs.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations in definite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities till they expire, amounts included necessary to effect the payment.	Amount of annual liability.	Stipulations held by the United States, on which five per cent. is annually paid; and amounts which, invested at five per cent, would produce the permanent annuities.
Blackfoot Nation	For purchase of goods, provisions, and other useful articles, &c.; 9th article of the treaty October 17, 1855.	1st session 31st Congress, page 41.	Ten instalments of \$30,000; eight instalments to be appropriated.	.....	\$180,000 00	.....	.....
Comanche, Kiowa, and Apaches of the Arkansas river. Do	For purchase of goods, provisions, and agricultural implements; 6th article of the treaty July 27, 1853.	Vol. 10, page 1014..... .....do	Ten instalments of \$18,000 provided; six instalments of \$18,000 each, yet unappropriated. Transportation of goods and provisions six year, at \$7,000 per year. Twenty five instalments; nine yet unappropriated.	.....	108,000 00	.....	.....
Chippewas of Lake Superior. Do	Money, goods, support of schools, provisions, and tobacco; comprise 4th article treaty October 4, 1842, and 8th article treaty September 30, 1854.	Vol. 7, page 593, and vol. 10, page 1111.	Twenty instalments of \$19,000 each; seventeen unappropriated.	.....	42,000 00	.....	.....
Do	Twenty instalments in coin, goods, implements, &c., and for education; 4th article treaty September 30, 1854.	Vol. 10, page 1111.....	.....	.....	182,000 00	.....	.....
Do	Twenty instalments for six smiths and assistants, and iron and steel; 5th and 8th articles treaty September 30, 1854.	Vol. 10, pages 1109 and 1111.	.....	.....	322,000 00	.....	.....
Do	Twenty instalments for the 7th, smith, &c.	.....do .....	.....	.....	108,120 00	.....	.....
Do	Five instalments for the Bolt. Forté band; 12th article treaty September 30, 1854.	Vol. 10, page 1111.....	.....	.....	20,140 00	.....	.....
Do	Support of a smith, assistant, and allop, and pay of two farmers during the pleasure of the President; 12th article treaty.	Vol. 10, page 1112.....	.....	.....	4,000 00	.....	.....
Do .....	.....	.....	Estimated at \$2,960 per annum.....	\$2,960 00	.....	.....	.....

Do	Transportation and expenses of delivering goods.	.....do.....	See 11	.....	.....	.....
Chippewas of the Mississippi.	Money, goods, support of schools, provisions and tobacco; compare 4th article treaty October 4, 1842, and 8th article treaty September 30, 1854.	Vol. 7, page 592, and Vol. 10, page 1111.	the treaty September 30, 1854; transportation, &c., \$5,000 per year, eighteen years.	.....	90,000 00	.....
Chippewas of the Mississippi.	Two farmers, two carpenters, and snailba, and assistants, shops, iron, and steel; 4th article treaty October 4, 1842, and 8th article treaty, September 30, 1854.	Vol. 7, page 592, and Vol. 10, page 1111.	Twenty-five instalments, nine unapropriated; one-third payable to these Indians, viz: \$1,400 per year for nine years.	.....	81,000 00	.....
Do.	Twenty instalments in money of \$30,000 each.	Vol. 10, page 1167.	3d article treaty February 22, 1855; seventeen unapropriated.	.....	12,600 00	.....
Chippewas, Pillagers, and Late Winnegoshian bands.	Money, \$10,666 67; goods, \$3,000; and purposes of utility, \$1,000; 3d article treaty February 22, 1855.	Vol. 10, page 1168.	Thirty instalments, \$2,666 67; twenty-seven unapropriated.	.....	340,000 00	.....
Do.	For purposes of education; same article and treaty.	.....do.....	Twenty instalments of \$3,000 each; seventeen unapropriated.	.....	612,000 00	.....
Do.	For support of smith shops; same article and treaty.	.....do.....	Fifteen instalments, estimated at \$3,120 each; twelve unapropriated.	.....	51,000 00	.....
Do.	For powder, shot, and lead, &c.	.....do.....	Five instalments, \$600 each; two unapropriated.	.....	25,440 00	.....
Do.	For transportation and expenses; see article 5th of treaty.	.....do.....	Expenses necessary to deliver annuities—say \$3,000 per year for nine years; \$4,000 per year next ten years, and \$1,000 per year next nine years.	.....	1,900 00	.....
Chickasaws.	Permanent annuity in goods.	Vol. 1, page 619.	Act February 28, 1790, \$3,000 per year.	.....	84,000 00	.....
Chippewas, Menominee, Winnebagoes, and New York Indians.	Education during the pleasure of Congress.	Vol. 7, page 304.	5th article of the treaty August 11, 1827.	.....	\$3,000 00	\$50,000 00
Chippewas of Saginaw and Swan creek, and Black river, Michigan.	Five instalments for education, of \$4,000 each; 2d article treaty August 2, 1855.	1st session 34th Congress, page 32.	Three instalments yet unapropriated.	.....	12,000 00	.....
Do.	Five instalments for agricultural implements, tools, furniture, cattle, &c. of \$5,000 each; same article.	.....do.....	Three instalments yet to be appropriated.	.....	15,000 00	.....
Do.	Ten instalments in coin, of \$10,000 each, and for support of smiths, shops, ten years, \$1,240 per year; same article, &c.	.....do.....	Eight instalments yet to be appropriated.	.....	89,920 00	.....
Chippewas of Sault Ste. Marie.	Compensation for right of fishery relinquished; 1st and 2d articles treaty August 2, 1855.	1st session 34th Congress, page 37.	Awarded by referee.	.....	.....	.....
Choctaws.	Permanent annuities.	Vol. 7, pages 99, 213, and 225.	2d article treaty November 16, 1805, \$3,000; 13th article treaty October 18, 1820, \$800; 2d article treaty January 30, 1835, \$4,000.	.....	9,600 00	192,000 00

STATEMENT—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws.	Number of instalments yet unappropriated, explanations, terms, &c.	Annual amount necessary to meet the stipulations, in definite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities till they expire, amounts included, necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amounts held by the United States on which 5 per cent. is annually paid; and amounts which, invested at 5 per cent., would produce the permanent annuities.
Choctaws.	Provisions for smiths, &c.	Vol. 7, pages 212 and 236.	6th article treaty October 18, 1820, and 9th article treaty January 20, 1835—say \$920.	.....	.....	\$920 00	\$18,400 00
Do.	Interest on \$500,000; articles 10 and 13 treaty June 22, 1835.	1st sess. 34th Congress, Supplement, pages 23 and 34.	Five per cent. for educational purposes.	.....	.....	25,000 00	500,000 00
Creeks.	Permanent annuities	Vol. 7, pages 36, 69, and 287.	4th article treaty August, 1790, \$1,500; 5th article treaty June 16, 1802, \$3,000; 4th article treaty January 24, 1835, \$30,000.	.....	.....	24,500 00	480,000 00
Do.	Smith shops, &c.	Vol. 7, page 287.	8th article treaty January 24, 1835—say \$1,110.	.....	.....	1,110 00	22,200 00
Do.	Smiths, &c., two for twenty-seven years; treaties March 24, 1832, and August 7, 1836.	Vol. 7, page 388, &c.	Six of twenty-seven instalments to be appropriated.	.....	\$13,320 00	.....	.....
Do.	Wheelwright, permanent.	Vol. 7, page 287.	8th article treaty January, 1836; \$500.	.....	.....	600 00	12,000 00
Do.	Thirty-three instalments for education; 13th article treaty March, 1835, and 4th article treaty January, 1845.	Vol. 7, page 388, and vol. 9, page 622.	Thirty-three instalments, \$3,000 each, six yet unappropriated.	.....	18,000 00	.....	.....
Do.	Twenty instalments for education; 4th article treaty January, 1845.	.....do.	Twenty instalments of \$3,000 each; six unappropriated.	.....	18,000 00	.....	.....
Do.	Allowances during the pleasure of the President; \$900,000 held in trust; 6th article treaty August 7, 1834.	Vol. 7, pages, 287 and 419.	5th article treaty February 14, 1833, and 8th article treaty January 24, 1836.	.....	.....	.....	.....
Do.	Payment to the Creek Nation; 6th article treaty August 7, 1836.	(Treaty not printed)	Five per cent. for education.	\$4,710 00	.....	10,000 00	200,000 00
Do.	Payment to certain migrant Creeks; 10th article treaty.	.....do.	One instalment, payable as annuity.	Ended.	.....	.....	.....
Do.	Payment to certain Creeks who received money in lieu of reservations of lands; same article treaty.	.....do.	Amount in one payment.	120,000 00	.....	.....	.....
Do.		.....do.	.....do.	10,000 00	.....	.....	.....

[illegible]

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet obligations, in definite as to time, now allowed, but liable to be discontinued.	Aggregations that will be required during a limited number of years to pay limited annuities till they expire, amounts included the payment.	Amount of annual liabilities of a permanent character.	Amounts held by the U. States, on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce the payments.
Menomonees.....	Payment for two townships of land; 3d article treaty May 12, 1854, and 1st and 2d articles treaty February 11, 1856.	Vol. 10, page 1065, and 1st session 34th Congress, page 45.	Two townships, at 60 cents per acre, for settlement of Stockbridges.	\$27,648 00
Miamies.....	Permanent provisions for smith shop, &c., and miller.	Vol. 7, pages 191 and 484, and vol. 10, page 1065.	5th article treaty October 6, 1816; 5th article treaty October 22, 1831; and 4th article treaty June 5, 1854—say \$12,500 per year; three instalments yet to be appropriated, total \$37,500. This amount is subject to a reduction of \$6,218 54—(see act August 30, 1852, and treaty June 5, 1854, article 4th.)	\$1,540 00	\$30,800 00
Do.....	Twenty instalments in money; 2d article treaty of 1840, and 6th article treaty 1854.	Vol. 10, page 1095, and vol. 7, page 583.	4th article treaty June 5, 1854; two instalments yet to be appropriated.	\$37,500 00
Do.....	Six instalments of \$31,739 11 each to Miami's residing west.	Vol. 10, page 1095.	3d article treaty June 4, 1854.	63,478 22
Do.....	Interest on \$221,257 86, at 3 per cent.	Vol. 10, page 1094.	See amendment 4th article treaty September 1854.	9,500 00	50,000 00
Do.....	Interest on \$221,257 86, in trust.	Vol. 10, page 1099.	4th article treaty 1795, 3d article treaty 1805, and 3d article treaty of September, 1809; aggregate.	11,063 60	221,257 86
Eel River Miamies.....	Permanent annuities.....	Vol. 7, pages 51, 91, 114, and 116.	10th article treaty of September 9, 1849.	1,100 00	92,000 00
Do.....	Presents to the tribes.....	Vol. 9, page 975.	4th article treaty December 96, 1854; the sum of \$9,250 having been up for printed; hereafter required.	5,000 00
Navajoes, Nisqually, and other bands of Pug-t's Sound.	Graduated payments, extending 20 years, for payment of \$32,500.	Vol. 10, page 1132.	10th article treaty December 96, 1854; estimated at \$1,500 per year; 17 instalments yet to be appropriated.	83,350 00
Do.....	Pay of instructor, smith, physician, carpenter, &c., twenty years.	Vol. 10, page 1134.	Twenty instalments of \$30,000 each; to be appropriated.	76,500 00
Osages.....	Twenty instalments, second article treaty January 11, 1830.	Vol. 7, page 576.	Twenty instalments of \$2,000 each; to be appropriated.	Terminated.....
Do.....	Smith establishment for 20 years; same article.do.....	Twenty instalments of \$2,000 each; to be appropriated.	Terminated.....

Omahas	Forty instalments, graduated, (\$940,000), extending over forty years.	Vol. 10, page 1044	Three instalments paid.—(See fourth article treaty March 16, 1854; to be appropriated.)	720,000 00	.....	.....
Do	Support of smith shops, miller, and farmer, ten years.	Vol. 10, page 1045	8th article treaty, estimated at \$2,40 per year, seven years to be provided for.	14,980 00	.....	.....
Otoes and Missourias.	Forty instalments, graduated, (\$385,000), extending through forty years.	Vol. 10, page 1039	4th article treaty March 15, 1854; three instalments paid; to be appropriated hereafter.	325,000 00	.....	.....
Do	Support of smith shops, miller, and farmer, ten years.	Vol. 10, page 1040	7th article treaty March 15, 1854; esti- mated at \$2,140 per year; three paid; to be appropriated.	14,950 00	.....	.....
Ottawas of Kansas.....	Permanent annuities, their propor- tion of.	Vol. 7, pages 54, 106, 179, and 220.	4th article treaty August 3, 1795; 9d article treaty November 17, 1807; 4th article treaty September 17, 1818; 4th article treaty August 29, 1891.	.....	2,600 00	52,000 00
(Ottawas and Chippe- was of Michigan.	Interest on \$300,000, at 6 per cent....	Vol. 7, page 497....	Resolution of Senate of May 19, 1836, \$12,000 per year.	.....	12,000 00	240,000 00
Do.....	Education, \$5,000; missions, \$3,000; medicines, \$300; during pleasure of Congress.	Vol. 7, page 492.....	See 4th article of treaty of March 28, 1836.	8,300 00	.....	.....
Do.....	Three blacksmiths, &c., one gun- smith, &c.; two farmers and assist- ants, and two mechanics and as- sistants, during the pleasure of Congress and the President.	Vol. 7, page 493.....	See 7th article of treaty of March 28, 1836; annually allowed since the ex- piration of the number of years named in the treaty; aggregate \$0,440.	6,440 00	.....	.....
Do.....	Ten equal instalments for education, \$5,000 each; 3d article treaty July 31, 1835.	Treaty not published	Eight instalments due	64,000 00	.....	.....
Do.....	Five equal instalments of \$15,000 each; same article and treaty.	.....do.....	For agricultural implements, tools, &c., three instalments to be paid.	45,000 00	.....	.....
Do.....	Support of four smith shops for ten years; same article and treaty.	.....do.....	Eight of \$4,250 each to be paid	34,000 00	.....	.....
Do.....	In part payment of \$30,000; same article and treaty.	.....do.....	\$10,000 per year for ten years; eight years to be appropriated.	80,000 00	.....	.....
Do.....	\$300,000, to be paid after ten years....	.....do.....	Interest on unpaid consideration, to be paid as annuity.	208,000 00	.....	.....
Do.....	Interest on \$30,000, eight years, same article, \$30,000, and interest on eight unpaid instalments of \$10,000 each \$1,000.	.....do.....	To be paid as per capita; eight instal- ments yet to be paid, \$2,500 each.	28,000 00	.....	.....
Do.....	Ten instalments of \$3,500 each, to be paid to Grand River Ottawas; same article treaty.	.....do.....	See 4th article treaty October 9, 1833.	1,000 00	.....	.....
Pawnees	Agricultural implements during the pleasure of the President.	Vol. 7, page 488	4th article treaty of 1795, \$1,000; 3d article treaty of 1800, \$500; 3d arti- cle treaty of 1818, \$2,500; 3d arti- cle treaty of 1828, \$1,000; 9d article treaty of 1829, \$1,000; 9d article treaty of July, 1829, \$16,000; 10th article treaty of June, 1846, \$300.	.....	22,300 00	446,000 00
Potowatomies.....	Permanent annuities in money.....	Vol. 7, pages 51, 114, 183, 317, and 330; vol. 9, page 855.	3d article treaty of October 18, 1833, \$300; 3d article treaty of Septem- ber 26, 1833, \$700.	.....	.....	.....
Do.....	Life annuities to surviving chiefs.....	Vol. 7, pages 379 and 433.	.....	900 00	.....	.....

STATEMENT—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws.	Number of instalments yet unapproved, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities till they expire, amounts included, necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held by the U. States, on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., would produce the permanent annuities.
Pottowatomies.....	Education during pleasure of Congress.	Vol. 7, pages 296, 318, and 401.	3d article treaty of October 16, 1836; 2d article treaty of September 20, 1838; annuity treaty of October 27, 1832, §1,000.	\$5,000 00	.....	.....	.....
Do.....	Permanent provision for three smiths and assistants, shops, &c.	Vol. 7, pages 318, 296, and 321.	2d article treaty of September 20, 1838; 3d article treaty of October 16, 1836; 2d article treaty of October 27, 1832, §1,000.	.....	.....	\$2,520 00	\$56,400 00
Do.....	Permanent provision for furnishing salt.	Vol. 7, pages 75, 296, and 320.	three shops, at \$940 each per year, \$2,820.	.....	.....	500 00	.....
Do.....	Interest on \$643,000, at 5 per cent.	Vol. 9, page 654.....	3d article treaty 1833; 3d article treaty of October 1833, and 2d article treaty of July 23, 1829; estimated \$500.	.....	.....	32,150 00	643,000 00
Pottowatomies of Huron.	Permanent annuities	Vol. 7, page 106.....	7th article treaty June, 1846; annual interest, \$32,150.	.....	.....	400 00	5,000 00
Quapaws.....	Provision for education, \$1,000 per year, and for smith and shop and farmer during the pleasure of the President.	Vol. 7, page 425.....	3d article treaty of November 17, 1807, \$400.	2,660 00	.....	.....	.....
Rogue River.....	Sixteen instalments of \$2,500 each ..	Vol. 10, page 1019	3d article treaty of May 13, 1833; \$1,000 per year for education, and \$1,660 for smith, farmer, &c.; §2,660.	.....	.....	.....	.....
Shasta, Scoton, and Unquap Indians.	\$2,000 annually for fifteen years	Vol. 10, page 1122.....	3d article treaty September 10, 1833; twelve instalments yet to be appropriated.	.....	\$30,000 00	.....	.....
Do.....	Support of schools and farmer fifteen years.	Vol. 10, page 1123.....	3d article treaty November 18, 1854; twelve instalments to be provided for.	.....	24,000 00	.....	.....
Do.....	Two smiths, &c., for five years.....	.....do.....	5th article same treaty; estimate for schools, \$1,200 per year, and farmer, \$600 per year—\$1,800 per year—twelve years.	.....	21,600 00	.....	.....
Do.....	Physicians, medicines, &c., for ten years.	.....do.....	Same article, two years, at \$2,120 per year.	.....	4,240 00	.....	.....
Do.....	.....	.....do.....	Same article, seven years, at \$1,060 per year.	.....	7,420 00	.....	.....

Bee and Foxes of Missouri.	Interest on \$157,400.....	Vol. 10, page 544.....	2d article treaty October 21, 1837.....	.....	7,870 00	157,400 00
Bee and Foxes of Mississippi.	Permanent annuity.....	Vol. 7, page 85.....	3d article treaty November, 1804, \$1,000.....	.....	1,000 00	20,000 00
Do.	Interest on \$300,000, at 5 per cent.....	Vol. 7, page 541.....	2d article treaty October, 1837, \$10,000.....	.....	10,000 00	200,000 00
Do.	Interest on \$800,000 at 5 per cent.....	Vol. 7, page 508.....	2d article treaty October 11, 1849, \$40,000.....	.....	40,000 00	800,000 00
Do.	Thirty instalments of \$30,000 each.....	Vol. 7, page 375.....	3d article treaty September 21, 1832, four instalments yet to be provided for.....	80,000 00	.....	.....
Do.	Provisions for smith and shop, gunsmith and shop, and for tobacco and salt.....	.....do.....	4th article treaty September 21, 1832; four instalments yet to be provided for, annually estimated at \$2,880.....	11,520 00	.....	.....
Senecas.....	Permanent annuities.....	Vol. 7, pages 161 & 179.....	4th article treaty September 29, 1817, \$500; 4th article treaty September 17, 1817, \$500.....	.....	1,000 00	20,000 00
Do.	Provisions for smith and smith shop, and miller, during the pleasure of the President.....	Vol. 7, page 349.....	4th article treaty February 28, 1831—say \$1,600.....	1,600 00	.....	.....
Senecas of New York.	Permanent annuity.....	Vol. 4, page 442.....	Act February 19, 1831.....	\$5,000 00	.....	.....
Do.	Interest on \$75,000.....	Vol. 9, page 35.....	Act June 27, 1846.....	3,750 00	.....	.....
Do.	Interest on \$33,000, transferred to the treasury from the Ontario bank.....	.....do.....	Act June 27, 1846.....	2,152 50	.....	.....
Senecas and Shawnees.	Permanent annuity.....	Vol. 7, page 179.....	4th article treaty September 17, 1818.....	.....	11,902 50	238,050 00
Do.	Provisions for support of smiths and shops during the pleasure of the President.....	Vol. 7, page 352.....	4th article treaty July 20, 1831.....	1,060 00	1,000 00	20,000 00
Shawnees.....	Permanent annuities for education.....	Vol. 7, pages 51, 161, vol. 10, page 1056.....	4th article treaty August 3, 1795; 4th article treaty September 29, 1817, and 3d article treaty May 10, 1854.....	.....	5,000 00	100,000 00
Do.	Interest on \$40,000.....	.....do.....	3d article treaty May 10, 1854.....	.....	2,000 00	40,000 00
Do.	Payments for lands; eight instalments.....	.....do.....	3d article treaty May 10, 1854; \$400,000 appropriated heretofore; four remaining.....	382,000 00	.....	.....
Six Nations of New York.	Permanent annuity in clothing, &c.....	Vol. 7, page 46.....	6th article treaty November 11, 1791, \$1,500 per year.....	.....	4,500 00	90,000 00
Sioux of the Mississippi.	Interest on \$300,000.....	Vol. 7, page 539.....	2d article treaty September 29, 1837.....	.....	15,000 00	300,000 00
Do.	Fifty instalments of interest on \$12,000, being 10 cents per acre for reservation.....	Vol. 10, page 951.....	Senate's amendment to 3d article; forty-three instalments of \$5,600 to be provided for.....	940,800 00	.....	.....
Do.	Fifty instalments of interest on \$1,360,000, at 5 per cent.....	Vol. 10, page 950.....	4th article treaty July 23, 1851, \$68,000 per year; forty-three instalments to be provided for.....	2,924,000 00	.....	.....
Do.	Fifty instalments of interest on \$1,160,000.....	Vol. 10, page 955.....	4th article treaty Aug. 5, 1851, \$58,000 per year; forty-three instalments yet to be appropriated.....	2,494,000 00	.....	.....

STATEMENT—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws.	Number of instalments yet unapproved, explanations, remarks, &c.	Annual amount necessary to meet stipulations, in definite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities till they expire, amounts incidentally necessary to effect the payment.	Amount of annual liabilities of permanent character.	Amounts held by the United States, on which 5 per cent. is annually paid; and amounts which, invested at 5 per cent., would produce the permanent annuities.
Siox of the Missisippi.	Fifty instalments of interest on \$69,000, being 10 cents per acre for reservation.	Vol. 10, page 957.	Senate's amendment to 3d article treaty August 5, 1851; forty-three instalments of \$3,450 to be provided for.	.....	\$148,350 00	.....	.....
Treaty at Fort Laramie	Ten instalments in goods and provisions, &c.	Treaty not published.	7th article treaty September 17, 1851, as amended; \$50,000 per year; three instalments unpaid.	.....	150,000 00	.....	.....
Do.....	Expenses of transportation, &c.	..... do.....	Same article; estimated \$20,000 per year.	.....	60,000 00	.....	.....
Umpqua; Cow Creek band.	Twenty instalments of \$550 each.	Vol. 10, page 1093.	3d article treaty September 19, 1853; sixteen payments to be appropriated.	.....	8,800 00	.....	.....
Umpqua, Calapoodas, &c., Oregon.	Twenty instalments, payments graduated.	Vol. 10, page 1126.	3d article treaty November 29, 1854; two instalments appropriated, seven to be provided for.	.....	29,500 00	.....	.....
Do.....	Support of teachers, &c., 20 years.	Vol. 10, page 1127.	6th article treaty; estimated at \$700 per year.	.....	13,900 00	.....	.....
Do.....	Physician, 15 years.	..... do.....	6th article treaty; estimated at \$1,000 per year.	.....	12,000 00	.....	.....
Do.....	Smith and shop, and farmer, 10 years.	..... do.....	6th article treaty; estimated at \$1,680 per year.	.....	11,630 00	.....	.....
Utah.....	Presents.....	Vol. 9, page 985.	8th article treaty December 30, 1849.	.....	.....	.....	.....
Willamette Valley bands.	Thirty instalments, graduated payments.	Vol. 10, page 1144.	2d article treaty January 10, 1855; three instalments appropriated; balance to be appropriated.	\$5,000 00	130,000 00	.....	.....
Do.....	Physician, smith, &c., five years.	Vol. 10, page 1145.	3d article; estimated at \$2,320 per year, two years.	.....	4,520 00	.....	.....
Winnebagoes.....	Interest on \$1,100,000.....	Vol. 7, page 546.	4th article treaty November, 1837.	.....	.....	.....	.....
Do.....	Thirty instalments of interest on \$85,000.	Vol. 9, page 879.	4th article treaty October 13, 1836, \$4,250 per year; nineteen instalments to be appropriated.	.....	80,750 00	\$55,000 00	\$1,100,000 00
Do.....	Annuity of \$18,000, thirty instalments.	Vol. 7, page 323.	2d article treaty August, 1836; one instalment due.	.....	18,000 00	.....	.....
Do.....	Annuity of \$10,000; twenty-seven instalments.	Vol. 7, page 371.	3d article treaty September 15, 1838; one instalment due.	.....	10,000 00	.....	.....

Do.....	Salt and tobacco	Vol. 7, pages 323 & 372..	2d article treaty 1839, and 5th article treaty 1837; one due--say \$1,200..	.....	1,900 00	.....
Do.....	Three smiths and assistants, laborers, &c.	Vol. 7, page 324.....	3d article treaty 1829, say one year to be provided for.	.....	3,185 00	.....
Do.....	Education, agriculturist, &c., and physician.	Vol. 7, page 372.....	4th and 5th articles, treaty September 15, 1832; \$5,900 per year, one payment to be provided.	.....	5,900 00	.....
Wyandotte.....	Three instalments to pay \$380,000 ...	Vol. 10, page 1163.....	6th article treaty January 31, 1855. ....	..... Terminated.....	.....	.....
				556,238 00	11,754,165 83	330,654 39
						7,003,087 86

The Indians having accepted and removed to the reservations which the Senate had determined they must relinquish, and Congress having authorized the President to confirm those reservations to them, after such confirmation is formally made and accepted, the question may arise whether the United States is longer bound to pay these items to the Indians.

OFFICE INDIAN AFFAIRS, December 8, 1857.

No. 18.

Stocks held by the Secretary of the Treasury in trust for the Chickasaw national fund.

Description of stock.	Amount.	Remarks.
Six per cent. bonds of State of Arkansas, due 1868.	\$90,000 00	No interest paid by Ark. since Jan. 1, 1842.
Six per cent. bonds of State of Indiana, due 1857.	141,000 00	Int. only paid by three per cent. fund to 1851.
Six per cent. bonds of State of Indiana, due 1856.	61,000 00	Interest regularly paid.
Six per cent. bonds of State of Illinois, due 1860.	17,000 00	Interest paid by applying three per cent. fund.
Six per cent. stock of State of Maryland, due 1870.	6,140 57	Interest regularly paid.
Six per cent. stock of State of Maryland, due 1890.	8,350 17	Do.
Six per cent. bonds of Nashville and Chattanooga Railroad Co., due 1881.	512,000 00	Do.
Six per cent. bonds of Richmond and Danville Railroad Co., due 1876.	100,000 00	Do.
Six per cent. stock of State of Tennessee, due 1890.	104,000 00	Do.
Five and one-quarter per cent. bonds of State of Tennessee, due 1861.	66,666 66	Do.
United States six per cent. loan of 1842, due 1862.	104,039 77	Do.
United States six per cent. loan of 1847, due 1867.	135,250 00	Do.
United States six per cent. loan of 1848, due 1868.	37,491 80	Do.
	1,382,947 97	

SMITHSONIAN FUND.

Statement of stocks now held by the Secretary of the Treasury, which were purchased for the Smithsonian fund and held as security for moneys paid to the Smithsonian Institution; showing, also, the amount of interest due on the said stocks up to 30th November, 1857, together with the amount in the treasury at the credit of the fund.

Character of stocks.	Amount.	Interest due on stocks up to November 30, 1857.	In the treasury, at the credit of the Smithsonian fund.	Aggregate on all accounts.
State of Arkansas.....	\$533,000 00	\$466,292 88		
State of Michigan.....	8,000 00	200 00		
State of Illinois.....	56,000 00	4,760 00		
State of Ohio.....	18,000 00	450 00		
United States.....	81,461 64	2,036 54		
	701,461 64	473,739 42	\$101,569 83	\$1,276,770 89

No. 19.

Balances of appropriations of trust or special funds on the books of the treasury for the fiscal year ending June 30, 1857.

Smithsonian Institution	\$98,105 98
Unclaimed merchandise	90,582 70
Claims on Spain, (old)	2,427 31
Claims on France, (old)	11,731 02
Awards under first article of treaty of Ghent	4,112 89
Awards under the convention with Denmark	2,453 53
Awards under the convention with the Two Sicilies	166 67
Awards under the convention with the Queen of Spain	
Awards under the convention with Peru	5,133 61
Awards under the convention with the Mexican Republic	2,250 47
Awards under the convention with Brazil	15,672 95
Carrying into effect treaty with Chickasaws of October 20, 1832, per act of April 30, 1836	133,353 61
Chickasaw orphans, under article eight of treaty of July 1, 1834	2,485 48
Incompetent Indians, under article four of Chickasaw treaty	3,703 56
Cherokee schools	18,335 23
Kansas schools	16,346 69
Choctaw education	2,645 36
Navy hospital fund	53,776 36
Navy pension fund	19,434 71
Privateer pension fund	2,751 47
Prize fund—a fund arising from captures paid into the treasury under act of March 3, 1849, but which is payable to captors	31,573 59
Chippewas, of Swan creek	1,508 52
Cherokee treaty, 1835-'36	5,555 17
Chippewas and Ottawas	4,926 64
Chippewas, Ottawas, and Pottowatomies—education	3,227 35
Chippewas, Ottawas, and Pottowatomies—mills	18,020 88
Choctaw orphan reservations	22,688 92
Choctaws under convention with Chickasaws	16,121 78
Creek orphans	10,245 91
Cherokee orphans	5,715 00
Delawares	1,253 17
Menomonies	4,122 11
Ottawas, of Blanchard's Forks	508 40
Osages—education	13,005 35
Ottawas, of Roche de Boeuf	94 26
Senecas, of New York	46 96
Senecas	125 00
Senecas and Shawnees	446 48
Shawnees	1,459 07
Stockbridges and Munsees	468 36
Wyandotts	8,018 52
	634,641 04

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, December 1, 1857.

No. 20.

Gold and silver coinage at the Mint of the United States in the several years from its establishment, in 1792, and including the coinage of the branch mints and the assay office, (New York,) from their organization to September 30, 1857.

Years.	Gold.	Silver.	Aggregate.
1793 to 1795 -----	\$71,485 00	\$370,683 80	\$444,168 80
1796 -----	102,727 50	79,077 50	181,805 00
1797 -----	103,422 50	12,591 45	116,013 95
1798 -----	205,610 00	330,291 00	535,901 00
1799 -----	213,285 00	423,515 00	636,800 00
1800 -----	317,760 00	224,296 00	542,056 00
1801 -----	422,670 00	74,758 00	497,328 00
1802 -----	423,310 00	58,343 00	481,653 00
1803 -----	258,377 50	87,118 00	345,495 50
1804 -----	258,642 50	100,340 50	358,983 00
1805 -----	170,367 50	149,388 50	319,756 00
1806 -----	324,505 00	471,319 00	795,824 00
1807 -----	437,495 00	597,448 75	1,034,943 75
1808 -----	284,665 00	684,300 00	968,965 00
1809 -----	169,375 00	707,376 00	876,751 00
1810 -----	501,435 00	638,773 50	1,140,208 50
1811 -----	497,905 00	608,340 00	1,106,245 00
1812 -----	290,435 00	814,029 50	1,104,464 50
1813 -----	477,140 00	620,951 50	1,098,091 50
1814 -----	77,270 00	561,677 50	638,957 50
1815 -----	3,175 00	17,308 00	20,483 00
1816 -----	-----	28,575 75	28,575 75
1817 -----	-----	607,783 50	607,783 50
1818 -----	242,940 00	1,070,451 50	1,313,394 50
1819 -----	258,615 00	1,140,000 00	1,398,615 00
1820 -----	1,319,030 00	501,680 70	1,820,710 70
1821 -----	189,325 00	825,762 45	1,015,087 45
1822 -----	88,980 00	805,806 50	894,786 50
1823 -----	72,425 00	895,550 00	967,975 00
1824 -----	93,200 00	1,752,477 00	1,845,677 00
1825 -----	156,385 00	1,564,583 00	1,720,968 00
1826 -----	92,245 00	2,002,090 00	2,094,335 00
1827 -----	131,665 00	2,869,200 00	3,000,765 00
1828 -----	140,145 00	1,575,600 00	1,715,745 00
1829 -----	295,717 50	1,994,578 00	2,290,295 50
1830 -----	643,105 00	2,495,400 00	3,138,505 00
1831 -----	714,270 00	3,175,600 00	3,889,870 00
1832 -----	798,435 00	2,579,000 00	3,377,435 00
1833 -----	978,550 00	2,759,000 00	3,737,550 00
1834 -----	3,954,270 00	3,415,002 00	7,369,272 00
1835 -----	2,186,175 00	3,443,003 00	5,629,178 00
1836 -----	4,133,700 00	3,606,100 00	7,741,800 00
1837 -----	1,148,305 00	2,096,010 00	3,244,315 00
1838 -----	1,809,595 00	2,315,250 00	4,124,845 00
1839 -----	1,375,760 00	2,094,636 00	3,474,396 00
1840 -----	1,690,802 00	1,712,178 00	3,402,980 00
1841 -----	1,102,097 50	1,115,875 00	2,217,972 50
1842 -----	1,833,170 50	2,325,750 00	4,158,920 50
1843 -----	8,302,787 50	3,722,250 00	12,025,037 50
1844 -----	5,428,230 00	2,235,550 00	7,663,780 00

No. 20—Continued.

Years.	Gold.	Silver.	Aggregate.
1845 -----	\$3,756,447 50	\$1,873,200 00	\$5,629,647 50
1846 -----	4,034,177 50	2,558,580 00	6,592,757 50
1847 -----	20,221,385 00	2,374,450 00	22,595,835 00
1848 -----	3,775,512 50	2,040,050 00	5,815,562 50
1849 -----	9,007,761 50	2,114,950 00	11,122,711 50
1850 -----	31,981,738 50	1,866,100 00	33,847,838 50
1851 -----	62,614,492 50	774,397 00	63,388,889 50
1852 -----	56,846,187 50	999,410 00	57,845,597 50
1853 -----	55,213,906 94	9,077,571 00	64,291,477 94
1854 -----	52,094,595 47	8,619,270 00	60,713,865 47
1855, (to September 30) -----	41,166,557 93	2,893,745 00	44,060,302 93
1856, (to September 30) -----	58,936,893 41	5,347,070 49	64,283,963 90
1857, (to September 30) -----	48,437,964 31	3,375,608 01	51,813,572 32
Total -----	492,880,403 06	108,275,083 40	601,155,486 46

No. 21.

Statement exhibiting the amount of coin and bullion imported and exported annually, from 1821 to 1857, inclusive; and also the amount of importation over exportation, and of exportation over importation, during the same years.

Years ending—	Coin and bullion.			
	Imported.	Exported.	Excess of importation over exportation.	Excess of exportation over importation.
September 30 1821	\$8,064,890	\$10,478,059	-----	\$2,413,169
1822	3,369,846	10,810,180	-----	7,440,334
1823	5,097,896	6,372,987	-----	1,275,091
1824	8,379,835	7,014,552	\$1,365,283	-----
1825	6,150,765	8,932,034	-----	2,781,269
1826	6,880,966	4,704,533	2,176,433	-----
1827	8,151,130	8,014,880	136,250	-----
1828	7,489,741	8,243,476	-----	753,735
1829	7,403,612	4,924,020	2,479,592	-----
1830	8,155,964	2,178,773	5,977,191	-----
1831	7,805,945	9,014,931	-----	1,708,986
1832	5,907,504	5,656,340	251,164	-----
1833	7,070,368	2,611,701	4,458,667	-----
1834	17,911,632	2,076,758	15,834,874	-----
1835	13,131,447	6,477,775	6,653,672	-----
1836	13,400,881	4,324,336	9,076,545	-----
1837	10,516,414	5,976,249	4,540,165	-----
1838	17,747,116	3,508,046	14,239,070	-----
1839	5,595,176	8,776,743	-----	3,181,567
1840	8,882,813	8,417,014	465,799	-----
1841	4,988,638	10,034,332	-----	5,045,699
1842	4,087,016	4,813,539	-----	726,523
9 months to June 30, 1843	22,390,559	1,520,791	20,869,768	-----
Year end'g June 30, 1844	5,830,429	5,454,214	376,215	-----
1845	4,070,242	8,606,495	-----	4,536,253
1846	3,777,732	3,905,268	-----	127,536
1847	24,121,289	1,907,024	22,214,265	-----
1848	6,360,224	15,841,616	-----	9,481,392
1849	6,651,240	5,404,648	1,246,592	-----
1850	4,628,792	7,522,994	-----	2,894,202
1851	5,453,592	29,472,752	-----	24,019,160
1852	5,505,044	42,674,135	-----	37,169,091
1853	4,201,382	27,486,875	-----	23,285,493
1854	6,958,184	41,436,456	-----	34,478,272
1855	3,659,812	56,247,343	-----	52,587,531
1856	4,207,632	45,745,485	-----	41,537,853
1857	12,461,799	69,136,922	-----	56,675,123
Total	305,967,542	505,724,276	112,361,545	312,118,279

F. BIGGER, *Register*.

TREASURY DEPARTMENT,
Register's Office, November 19, 1857.

No. 22.

Statement exhibiting the gross value of exports and imports from the beginning of the government to the 30th of June, 1857.

Years ending—	Exports.			Imports—total.
	Domestic produce.	Foreign merchandise.	Total.	
September 30, 1790	\$19,666,000	\$539,156	\$20,205,156	\$23,000,000
1791	18,500,000	512,041	19,012,041	29,200,000
1792	19,000,000	1,753,098	20,753,098	31,500,000
1793	24,000,000	2,109,572	26,109,572	31,100,000
1794	26,500,000	6,526,233	33,026,233	34,600,000
1795	39,500,000	8,489,472	47,989,472	69,756,223
1796	40,764,097	26,300,000	67,064,097	81,436,164
1797	29,850,206	27,000,000	56,850,206	75,670,406
1798	28,527,097	33,000,000	61,527,097	68,551,700
1799	33,142,522	46,523,000	78,665,522	79,069,148
1800	31,840,903	39,130,877	70,971,780	91,252,768
1801	47,473,204	46,642,721	94,115,925	111,363,511
1802	36,708,189	36,774,971	72,483,160	76,333,333
1803	42,205,961	13,594,072	55,800,033	64,666,666
1804	41,467,477	36,231,597	77,699,074	85,000,000
1805	42,387,002	53,179,019	95,566,021	120,600,000
1806	41,253,727	60,283,236	101,536,963	129,410,000
1807	48,699,592	59,643,558	108,343,150	138,500,000
1808	9,433,546	12,997,414	22,430,960	56,990,000
1809	31,405,702	20,797,531	52,203,233	59,400,000
1810	42,366,675	24,391,295	66,757,970	86,400,000
1811	45,294,043	16,022,790	61,316,833	53,400,000
1812	30,032,109	8,495,127	38,527,236	77,030,000
1813	25,008,132	2,847,865	27,855,997	22,005,000
1814	6,782,272	145,169	6,927,441	12,965,000
1815	45,974,403	6,583,350	52,557,753	113,041,274
1816	64,781,896	17,138,156	81,920,452	147,103,000
1817	68,313,500	19,358,069	87,671,569	99,250,000
1818	73,354,437	19,426,696	93,281,133	121,750,000
1819	50,976,838	19,165,683	70,142,521	87,125,000
1820	51,683,640	18,008,029	69,691,669	74,450,000
1821	43,671,894	21,302,488	64,979,382	62,585,724
1822	49,874,079	22,286,202	72,160,281	83,241,541
1823	47,155,408	27,543,622	74,699,030	77,579,267
1824	50,649,500	25,337,157	75,986,657	80,549,007
1825	66,944,745	32,590,643	99,535,388	96,340,075
1826	53,055,710	24,539,612	77,595,322	84,974,477
1827	58,921,691	23,403,136	82,324,827	79,484,068
1828	50,669,669	21,505,017	72,264,686	80,500,824
1829	55,700,193	16,658,478	72,358,671	74,492,527
1830	59,462,029	14,387,479	73,849,508	70,876,920
1831	61,277,057	20,033,526	81,310,583	103,191,124
1832	63,137,470	24,039,473	87,176,943	101,029,266
1833	70,317,698	19,822,735	90,140,443	108,118,311
1834	81,024,162	23,312,811	104,336,973	126,521,332
1835	101,189,082	20,504,495	121,696,577	149,805,743
1836	106,916,680	21,746,360	128,663,040	189,980,035
1837	95,564,414	21,854,962	117,419,376	140,989,217
1838	96,033,821	12,452,795	108,486,616	113,717,404
1839	103,533,891	17,494,325	121,028,416	162,092,132
1840	113,895,634	18,190,312	132,085,946	107,141,519

REPORT ON THE FINANCES.

STATEMENT—Continued.

Years ending—	Exports.			Imports—total.
	Domestic produce.	Foreign merchandise.	Total.	
September 30, 1841	\$106,382,722	\$15,469,081	\$121,851,803	\$127,946,177
1842	92,960,996	11,721,538	104,691,534	100,162,087
9 m. to June 30, 1843	77,793,783	6,552,697	84,346,480	64,753,799
June 30 ----- 1844	99,715,179	11,484,867	111,200,046	108,434,035
1845	99,299,776	15,346,830	114,646,606	117,254,564
1846	102,141,893	11,346,623	113,488,516	121,691,797
1847	150,637,464	8,011,158	158,648,622	146,545,638
1848	132,904,121	21,128,010	154,032,131	154,998,928
1849	132,666,955	13,080,865	145,755,820	147,857,439
1850	136,946,912	14,951,808	151,898,720	178,138,318
1851	196,689,718	21,698,293	218,388,011	216,224,932
1852	192,368,984	17,209,382	209,658,366	212,945,442
1853	213,417,697	17,558,460	230,976,157	267,978,647
1854	253,390,870	24,350,194	278,241,064	304,562,381
1855	246,708,553	28,448,293	275,156,846	261,468,520
1856	310,586,330	16,378,578	326,964,908	314,639,942
1857	338,985,065	23,975,617	362,960,682	360,890,141
-Total-----	5,469,994,015	1,390,006,319	6,860,000,334	7,658,431,537

TREASURY DEPARTMENT, Register's Office, November 19, 1857.

F. BIGGER, Register.

No. 23.

Statement exhibiting the amount of the tonnage of the United States, annually, from 1789 to 1857, inclusive; also, the registered and enrolled and licensed tonnage employed in steam navigation each year.

Years ending—	Registered sail tonnage.	Registered steam ton- nage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total ton- nage.
	Tons.				
Dec. 31, 1789...	123, 893	-----	77, 669	-----	201, 562
1790...	346, 254	-----	132, 123	-----	274, 377
1791...	362, 110	-----	139, 036	-----	502, 146
1792...	411, 438	-----	153, 019	-----	564, 457
1793...	367, 734	-----	153, 030	-----	520, 764
1794...	438, 863	-----	189, 755	-----	628, 618
1795...	529, 471	-----	218, 494	-----	747, 965
1796...	576, 733	-----	256, 166	-----	831, 899
1797...	597, 777	-----	279, 136	-----	876, 913
1798...	603, 376	-----	294, 952	-----	898, 328
1799...	662, 197	-----	277, 212	-----	939, 409
1800...	669, 921	-----	302, 571	-----	972, 492
1801...	632, 907	-----	314, 670	-----	947, 577
1802...	560, 380	-----	331, 724	-----	892, 104
1803...	597, 157	-----	352, 015	-----	949, 172
1804...	672, 530	-----	369, 874	-----	1, 042, 404
1805...	749, 341	-----	391, 027	-----	1, 140, 368
1806...	808, 265	-----	400, 451	-----	1, 208, 716
1807...	848, 307	-----	420, 241	-----	1, 268, 548
1808...	769, 054	-----	473, 542	-----	1, 242, 596
1809...	910, 059	-----	440, 222	-----	1, 350, 281
1810...	984, 269	-----	440, 515	-----	1, 424, 784
1811...	768, 852	-----	463, 650	-----	1, 232, 502
1812...	760, 624	-----	509, 373	-----	1, 269, 997
1813...	674, 853	-----	491, 776	-----	1, 166, 629
1814...	674, 633	-----	484, 577	-----	1, 159, 210
1815...	854, 295	-----	513, 833	-----	1, 368, 128
1816...	800, 760	-----	571, 459	-----	1, 372, 219
1817...	800, 725	-----	590, 187	-----	1, 399, 912
1818...	606, 089	-----	619, 096	-----	1, 225, 185
1819...	612, 930	-----	647, 821	-----	1, 260, 751
1820...	619, 048	-----	661, 119	-----	1, 280, 167
1821...	619, 896	-----	679, 062	-----	1, 298, 958
1822...	628, 150	-----	696, 549	-----	1, 324, 699
1823...	639, 921	-----	671, 766	24, 879	1, 336, 566
1824...	669, 973	-----	697, 580	21, 610	1, 389, 163
1825...	700, 788	-----	699, 263	23, 061	1, 423, 112
1826...	737, 978	-----	762, 164	34, 059	1, 534, 191
1827...	747, 170	-----	833, 240	40, 198	1, 620, 608
1828...	812, 619	-----	889, 355	39, 418	1, 741, 392
1829...	650, 143	-----	556, 618	54, 037	1, 260, 798
1830...	575, 056	1, 419	552, 248	63, 053	1, 191, 776
1831...	619, 575	877	613, 827	33, 568	1, 267, 847
1832...	686, 809	181	661, 827	90, 633	1, 439, 450
1833...	749, 482	545	754, 819	101, 305	1, 606, 151
1834...	857, 098	840	778, 995	122, 474	1, 758, 907

REPORT ON THE FINANCES.

STATEMENT—Continued.

Years ending—	Registered sail tonnage.	Registered steam ton- nage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total ton- nage.
	Tons.				
Sept. 30, 1835....	885,481	340	816,645	122,474	1,824,940
1836....	897,321	454	839,226	145,102	1,822,103
1837....	809,343	1,104	932,576	153,661	1,896,684
1838....	819,801	2,791	982,416	190,632	1,995,640
1839....	829,096	5,149	1,062,445	199,789	2,096,479
1840....	895,610	4,155	1,082,815	198,184	2,180,764
1841....	945,057	746	1,010,599	174,342	2,130,744
1842....	970,658	4,701	892,072	224,960	2,092,391
June 30, 1843....	1,003,932	5,373	917,804	231,494	2,158,603
1844....	1,061,856	6,909	946,060	265,270	2,280,095
1845....	1,088,680	6,492	1,002,303	319,527	2,417,002
1846....	1,123,999	6,287	1,090,192	341,606	2,562,084
1847....	1,235,682	5,631	1,198,523	399,210	2,839,046
1848....	1,344,819	16,068	1,381,332	411,823	3,154,042
1849....	1,418,072	20,870	1,453,549	441,525	3,334,016
1850....	1,540,769	44,942	1,468,738	481,005	3,535,454
1851....	1,663,917	62,390	1,524,915	521,217	3,772,439
1852....	1,819,744	79,704	1,675,456	563,536	4,138,440
1853....	2,013,154	90,520	1,789,238	514,098	4,407,010
1854....	2,238,783	95,036	1,887,512	581,571	4,802,902
1855....	2,420,091	115,045	2,021,625	655,240	5,212,001
1856....	2,401,687	89,715	1,796,888	583,362	4,871,652
1857....	2,377,094	86,873	1,857,964	618,911	4,940,842

F. BIGGER, *Register*.TREASURY DEPARTMENT,
Register's Office, November 24, 1857.

No. 24.

Statement showing the revenue collected from the beginning of the government to June 30, 1857, under the several heads of customs, public lands, and miscellaneous sources, including loans and treasury notes; also, the expenditures during the same period, and the particular tariff, and the price of lands, under which the revenue from those sources was collected.

Years.	From customs.	Date of tariff.	From public lands.	Price per acre.	From miscellaneous sources, including loans and treasury notes.	That portion of miscellaneous arising from loans & treasury notes.	Total receipts.	Total expenditures.
From March 4, 1789, to Dec. 31, 1791.	\$4,399,473 09	July 4, 1789, general; Aug. 10, 1790, general; Mar. 3, 1791, general.	-----	\$1, by act of May 20, 1785.	\$5,810,552 66	\$5,791,112 56	\$10,210,025 75	\$7,207,589 02
1792	8,443,070 85	May 2, general.	-----	-----	5,297,695 92	5,070,806 46	8,740,766 77	9,141,569 67
1793	4,255,306 56	-----	-----	-----	1,465,317 72	1,067,701 14	5,720,624 28	7,529,575 55
1794	4,801,065 28	June 5, special; June 7, gen'l.	-----	-----	5,240,036 37	4,609,196 78	10,041,101 65	9,302,124 74
1795	5,588,451 26	Jan. 29, gen'l.	-----	-----	3,831,341 53	3,305,268 20	9,419,802 79	10,435,069 65
1796	6,567,967 94	-----	\$4,836 16	\$2, by act of May 18, 1796.	2,167,505 56	362,800 00	8,740,329 65	8,367,776 84
1797	7,549,649 65	Mar. 3, general; July 8, special.	83,540 60	-----	1,125,726 16	70,135 41	8,758,916 40	8,626,012 78
1798	7,106,061 93	-----	11,963 11	-----	1,091,045 03	308,574 27	8,209,070 07	8,613,517 68
1799	6,610,449 31	-----	-----	-----	6,011,010 53	5,074,646 53	12,621,459 84	11,077,043 50
1800	9,080,932 73	May 13, special.	443 75	-----	3,369,807 66	1,602,435 04	12,451,184 14	11,989,739 92
1801	10,750,778 93	-----	167 726 06	-----	2,026,950 96	10,125 00	12,945,455 95	12,273,376 94
1802	12,438,235 74	-----	188,628 02	-----	2,374,627 55	5,597,36	15,001,391 31	13,276,084 67
1803	10,478,417 61	-----	165,675 69	-----	412,004 33	-----	11,064,097 63	11,258,983 67
1804	11,098,565 33	Mar. 26, special; Mar. 27, spec'l.	487,526 79	-----	249,747 90	9,532 64	11,863,840 02	12,624,646 36

No. 24.—Continued.

Years.	From customs.	Date of tariff.	From public lands.	Price per acre.	From miscellaneous sources, including loans and treasury notes.	That portion of miscellaneous arising from loans & treasury notes.	Total receipts.	Total expenditures.
1805	\$12,936,487 04	-----	\$540,193 80	-----	\$212,827 30	\$138,814 94	\$13,689,508 14	\$13,727,134 41
1806	14,667,698 17	-----	765,245 73	-----	175,884 88	48,897 71	15,608,828 78	15,070,093 97
1807	15,845,521 61	-----	466,163 27	-----	86,334 88	-----	16,396,019 26	11,292,292 99
1808	16,363,550 58	-----	647,939 06	-----	51,054 45	1,882 16	17,062,544 09	16,764,564 20
1809	7,296,020 58	-----	442,252 33	-----	35,200 21	-----	7,773,473 12	13,867,236 30
1810	8,583,309 31	-----	696,548 82	-----	2,864,348 40	2,769,992 25	12,144,206 53	13,519,936 74
1811	13,313,222 73	-----	1,040,237 53	-----	78,377 88	8,309 06	14,431,838 14	13,601,808 91
1812	8,958,777 53	July 1, special.	710,427 78	-----	12,969,827 45	12,837,900 00	22,639,032,76	22,279,121 15
1813	13,224,623 25	July 29, special.	835,555 14	-----	26,464,566 56	26,184,435 00	40,524,844 95	39,190,530 36
1814	5,998,772 08	-----	1,136,971 09	-----	27,424,793 78	23,377,911 79	34,559,536 95	38,028,230 33
1815	7,282,942 22	-----	1,287,959 28	-----	42,390,336 10	35,264,320 78	50,961,237 60	39,582,493 35
1816	36,306,874 83	Feb. 5, special; April 27, gen'l.	1,717,985 03	-----	19,146,561 91	9,494,436 16	57,171,431 82	48,244,496 51
1817	26,283,348 49	-----	1,991,225 06	-----	5,559,017 78	734,542 59	33,833,592 38	40,877,646 04
1818	17,176,385 00	April 20, special.	2,606,564 77	-----	1,810,986 89	8,765 62	21,593,936 66	36,104,875 40
1819	20,283,608 76	Mar. 3, special.	3,274,422 78	-----	1,047,633 83	2,291 00	24,605,665 37	24,004,199 73
1820	15,005,612 15	-----	1,655,871 61	April 24, 1820, reduces the minimum to \$1 25.	4,240,009 92	3,040,824 13	20,881,496 66	21,763,024 85
1821	13,004,447 15	-----	1,212,966 46	-----	5,356,290 11	5,000,324 00	19,573,703 73	19,090,572 60
1822	17,589,761 94	-----	1,803,581 54	-----	839,084 46	-----	20,232,427 94	17,676,592 63
1823	19,088,433 44	-----	916,523 10	-----	636,709 72	-----	20,540,666 26	16,314,171 00
1824	17,878,325 71	May 22, general.	984,418 15	-----	5,618,468 93	5,000,000 00	24,381,213 79	31,898,538 47
1825	20,098,713 45	-----	1,216,090 56	-----	5,526,054 01	5,000,000 00	26,840,868 02	23,585,804 72
1826	23,841,331 77	-----	1,393,785 09	-----	526,317 35	-----	26,260,434 21	24,103,398 46
1827	19,712,283 20	-----	1,495,845 26	-----	1,758,235 41	-----	22,966,363 96	22,656,764 04

1828	23, 205, 523 64	May 19, general;	1, 018, 308 75	539, 795 84	24, 768, 629 23	25, 459, 479 52
1829	22, 681, 965 91	May 24, special.	1, 517, 175 13	628, 486 34	24, 827, 627 38	25, 044, 358 40
1830	21, 922, 891 39	May 20, special;	2, 329, 556 14	592, 368 98	24, 844, 116 51	24, 585, 281 55
1831	24, 224, 441 77	May 29, special.	3, 210, 815 48	1, 091, 563 57	28, 526, 820 82	30, 039, 446 12
1832	28, 465, 237 24	July 13, special;	2, 623, 381 03	776, 942 89	31, 865, 561 16	34, 356, 698 06
1833	29, 032, 508 91	July 14, gen'l.	3, 967, 682 55	948, 234 79	33, 948, 426 25	24, 257, 298 49
1834	16, 214, 957 15	Mar. 2, sp'l; Mar.	4, 857, 600 69	719, 377 71	21, 791, 935 55	24, 601, 982 44
1835	19, 391, 310 59	2, compromise.	14, 757, 600 75	1, 281, 175 76	35, 430, 087 10	17, 573, 141 55
1836	23, 409, 940 53	-----	24, 877, 179 86	2, 539, 675 69	50, 826, 796 08	30, 868, 164 04
1837	11, 169, 290 39	-----	6, 776, 236 52	9, 938, 326 93	27, 883, 853 84	37, 265, 037 16
1838	16, 158, 800 36	-----	3, 081, 939 47	19, 778, 642 77	39, 019, 392 60	39, 455, 438 35
1839	23, 137, 924 81	-----	7, 076, 447 35	5, 125, 653 66	33, 881, 242 89	37, 614, 936 15
1840	13, 499, 502 17	-----	3, 292, 285 58	8, 240, 405 84	25, 032, 193 59	28, 226, 533 81
1841	14, 487, 216 74	Sept. 11, general	1, 365, 627 42	14, 666, 633 49	30, 519, 477 65	31, 797, 630 03
1842	18, 187, 908 76	Aug. 30, general	1, 335, 797 52	15, 250, 038 61	34, 773, 744 89	32, 936, 876 53
1843	7, 046, 843 91	-----	897, 318 11	12, 837, 748 43	20, 782, 410 45	12, 118, 105 16
1844-45	26, 183, 570 94	-----	2, 059, 939 80	2, 955, 044 99	31, 198, 555 73	33, 642, 010 85
1845-46	27, 528, 112 70	-----	2, 077, 022 30	336, 718 90	29, 941, 853 90	30, 490, 408 71
1846-47	26, 712, 667 87	-----	2, 694, 452 48	292, 847 39	29, 699, 967 74	27, 632, 282 90
1847-48	33, 747, 864 66	July 30, '46, gen.	2, 498, 355 20	29, 091, 948 66	55, 338, 168 52	60, 520, 851 74
1848-49	31, 757, 070 96	Mar. 29, '48, spe'l	3, 328, 842 56	21, 806, 765 69	56, 992, 479 21	60, 556, 143 19
1849-50	28, 346, 738 82	Aug. 12, '48, spe'l	1, 688, 959 55	29, 761, 194 61	59, 796, 892 98	56, 386, 422 74
1850-51	39, 668, 686 42	Jan. 26, '49, spe'l	1, 859, 894 25	6, 120, 808 21	47, 649, 388 88	44, 604, 718 26
1851-52	49, 017, 567 92	-----	2, 352, 305 30	1, 392, 831 03	52, 762, 704 25	48, 476, 104 31
1852-53	47, 339, 326 62	-----	2, 043, 239 58	510, 549 40	49, 893, 115 60	46, 712, 608 83
1853-54	58, 931, 865 52	-----	1, 667, 084 99	901, 152 30	61, 500, 102 81	54, 577, 061 74
1854-55	64, 224, 190 27	-----	8, 470, 798 39	1, 107, 302 74	73, 802, 291 40	75, 473, 119 08
1855-56	53, 025, 794 21	-----	11, 497, 049 07	828, 531 40	65, 351, 374 68	66, 398, 783 78
1856-57	64, 022, 863 50	-----	8, 917, 644 93	1, 116, 391 81	74, 056, 899 24	73, 186, 644 45
Total	1, 391, 027, 497 07	-----	3, 829, 486 64	1, 263, 820 88	68, 969, 212 57	71, 072, 313 71
		-----	167, 898, 841 80	397, 385, 584 63	1, 954, 852, 640 57	1, 908, 793, 358 87

TREASURY DEPARTMENT, Register's Office, November 19, 1857.

* \$1,456,763 98 deducted from the aggregate receipts, as per account of the Treasurer No. 10, 1852.

F. BIGGER, Register.

No. 25.

Statement exhibiting the value of manufactured articles of domestic produce exported to foreign countries from the 30th day of June, 1845, to June 30, 1857.

Articles.	1846.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	1856.	1857.
Wax.....	\$162,790	\$161,527	\$134,577	\$121,720	\$118,055	\$122,835	\$91,499	\$113,602	\$87,140	\$69,905	\$74,005	\$91,983
Refined sugar.....	382,312	124,834	2,207	126,001	285,056	219,568	149,921	375,780	370,488	526,463	360,444	368,266
Chocolate.....	2,177	1,653	2,207	1,941	2,360	3,255	3,287	10,230	12,575	9,771	1,476	1,932
Spirits from grain.....	73,716	67,781	90,957	67,129	48,314	36,054	48,377	141,173	282,919	384,144	500,945	1,348,224
Spirits from molasses.....	268,652	263,609	268,467	268,452	268,290	268,622	323,941	324,381	809,965	1,448,980	1,322,151	1,316,635
Spirits from other materials.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	101,836	95,484	190,011
Molasses.....	1,581	20,959	5,563	7,442	14,137	16,830	13,163	17,532	131,048	189,830	154,630	108,003
Vinegar.....	17,489	9,536	13,926	14,036	11,281	16,915	12,290	20,443	16,945	17,281	26,034	30,788
Beer, ale, porter, and cider.....	67,735	68,114	78,071	51,320	59,251	57,975	48,052	64,677	53,503	45,069	45,066	43,732
Lined oil and spirits of turpentine.....	159,915	498,110	331,404	148,056	229,741	145,410	152,837	382,960	1,084,329	1,186,732	896,228	785,490
Lard oil.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	82,945	161,232	92,499
Household furniture.....	317,407	225,700	227,358	237,342	278,025	362,830	430,182	714,556	763,197	803,960	962,042	879,448
Coaches and other carriages.....	87,712	75,369	89,963	95,923	99,722	189,431	172,445	184,497	244,638	290,525	370,259	476,364
Hats.....	74,792	59,536	55,493	64,967	68,671	103,768	80,453	91,261	176,404	177,914	226,682	254,308
Saddlery.....	24,357	13,162	27,435	37,276	50,893	30,100	47,937	48,229	53,311	64,886	31,249	45,283
Tallow candles and soap, and other candles.....	630,041	606,798	670,223	637,280	664,963	609,732	660,054	681,362	891,566	1,111,349	1,200,764	1,242,604
Snuff and tobacco.....	685,914	658,950	585,435	613,044	648,632	1,143,547	1,316,622	1,671,500	1,551,471	1,500,113	1,829,267	1,458,553
Leather, boots and shoes.....	341,516	243,816	194,095	191,774	192,998	458,898	428,708	673,708	499,555	1,032,406	1,313,311	1,311,709
Cordage.....	62,775	27,054	29,911	41,636	51,357	52,054	62,903	103,216	194,076	315,267	307,182	368,163
Gunpowder.....	140,879	98,397	125,263	131,297	190,352	154,257	131,580	180,048	152,046	356,051	644,974	368,944
Salt.....	30,990	48,337	73,273	83,973	75,103	61,434	89,316	119,729	159,026	156,879	311,495	190,699
Lead.....	614,518	194,991	84,278	30,198	12,797	11,774	32,725	5,540	56,874	14,288	37,513	58,694
Iron—pig, bar, and nails.....	125,225	168,817	154,098	149,358	154,910	215,652	118,968	181,998	208,127	988,437	988,980	267,313
Castings.....	107,995	68,889	83,188	60,175	72,318	164,425	191,368	230,490	459,775	306,439	288,316	380,967
all manufactures of.....	921,652	925,778	1,022,408	896,639	1,677,792	1,875,621	1,993,807	2,097,234	3,472,467	3,158,596	3,585,712	4,197,687
Copper and brass, manufactures of.....	62,098	64,980	61,468	66,303	105,060	91,871	103,039	104,205	92,108	690,766	534,846	607,054
Medicinal drugs.....	200,505	165,793	210,581	220,894	334,789	351,565	383,852	327,073	454,789	788,114	1,066,294	886,909
Cotton piece goods—printed or colored.....	1,920,638	290,114	383,534	469,777	606,631	1,006,561	926,404	1,086,167	1,147,786	2,613,655	1,968,845	1,765,685
uncolored.....	1,972,331	3,245,962	4,866,569	3,955,117	3,774,407	5,571,576	6,136,391	6,966,485	4,130,149	9,907,276	4,616,264	1,765,339
twist, yarn, and thread.....	81,813	108,132	170,633	93,555	171,405	87,960	57,618	92,594	48,315	.....	.....	.....
other manufactures of.....	255,789	336,375	237,479	415,690	335,981	625,808	571,716	733,646	432,065	.....	.....	.....
Hemp and flax—cloth and thread.....	1,364	477	405	1,009	1,183	1,647	5,468	2,924	94,456	2,506	803	1,066
bag, and all manufactures of.....	10,765	5,308	6,218	4,549	10,863	6,376	6,184	13,660	55,261	34,008	25,253	23,687

Wearing apparel.....	47,104	97,654	75,845	907,838	1,311,904	991,945	120,733	134,368	933,591	573,893	353,448
Earthen and stone ware.....	6,531	15,512	10,945	15,644	23,060	16,310	32,685	54,385	33,119	66,696	34,556
Corn and stone ware.....	17,096	16,461	38,136	32,867	37,634	36,533	32,885	9,501	32,040	32,653	39,799
Brushes.....	2,110	2,160	2,224	2,837	2,537	4,383	6,612	2,504	10,866	8,385	7,394
Billiard tables and apparatus.....	1,563	13	701	2,385	1,796	1,068	1,673	3,304	4,916	2,778	7,738
Umbrellas, parasols, and sun-shades.....	2,150	2,916	5,800	3,395	12,980	8,340	6,183	11,658	8,441	5,989	6,846
Manufactures of India rubber.....	.....	.....	.....	.....	.....	.....	.....	.....	1,409,107	1,063,538	643,513
Leather and morocco (not sold per pound).....	28,667	28,453	9,437	9,800	13,309	18,617	6,448	17,018	36,045	29,078	2,119
Fire-engines and apparatus.....	2,592	17,431	98,051	32,440	4,488	16,734	9,653	6,397	14,589	29,078	21,524
Printing presses and types.....	23,373	23,373	23,713	32,432	71,401	67,731	32,350	33,012	18,405	137,517	63,747
Musical instruments.....	63,567	43,731	23,068	31,654	133,700	91,733	136,377	136,338	106,837	303,562	377,647
Books and maps.....	194,367	84,731	98,897	119,473	133,012	91,733	143,604	167,335	307,818	303,562	377,647
Paper and stationery.....	24,582	24,582	54,145	67,367	133,012	133,012	133,012	133,012	133,012	303,562	377,647
Furniture and varnish.....	90,860	90,860	101,419	136,632	184,538	184,538	170,581	184,538	184,538	217,179	323,320
Manufactures of glass.....	6,363	12,353	13,143	13,580	27,623	27,623	27,623	30,750	14,279	216,439	179,900
Manufactures of pewter and lead.....	10,978	13,694	13,196	22,682	16,426	18,460	14,084	16,478	5,933	5,693	4,818
Manufactures of marble and stone.....	14,924	11,920	90,282	34,510	41,449	57,940	47,688	88,327	168,546	162,376	111,403
Manufactures of gold and silver, and gold leaf.....	3,680	4,968	4,502	4,583	68,639	90,332	11,873	1,311,513	9,051	6,116	15,477
Quicksilver.....	24,430	11,917	8,557	15,953	191,013	114,735	66,397	49,383	806,119	891,794	663,460
Artificial flowers and jewelry.....	10,613	5,270	5,090	10,370	19,907	13,035	97,148	50,471	59,043	98,384	59,770
Trunks.....	19,578	17,623	8,671	16,348	22,045	13,530	39,625	33,314	57,383	32,457	27,748
Bricks and lime.....	1,108,984	1,137,893	1,408,278	3,869,071	3,783,341	2,877,639	3,783,700	4,972,064	4,014,632	3,559,613	3,983,723
Articles not enumerated.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	11,139,582	12,858,758	11,920,075	15,198,451	50,186,967	18,982,931	92,599,930	96,849,411	38,632,999	30,970,992	59,653,267
Gold and silver coin and bullion.....	423,851	63,020	936,874	2,046,679	18,069,590	37,437,837	23,548,535	38,294,568	53,957,418	44,148,379	60,078,362
	11,563,433	10,538,965	15,569,170	17,243,130	38,256,547	56,300,768	46,148,465	65,083,977	92,790,717	75,119,371	89,731,619

F. BIGGER, Register.

TREASURY DEPARTMENT, Register's Office, November 19, 1887.

No. 26.

Statement exhibiting the value of foreign merchandise imported, re-exported, and consumed, annually, from 1821 to 1857, inclusive; and also the estimated population and rate of consumption per capita during the same period.

Years ending—	Value of foreign merchandise.			Population.	Consumption per capita.
	Imported.	Re-exported.	Consumed and on hand.		
September 30 --- 1821	\$62,585,724	\$21,302,488	\$41,283,236	9,960,974	\$4 14
1822	83,241,541	22,286,202	60,955,339	10,283,757	5 32
1823	77,579,267	27,543,622	50,035,645	10,606,540	4 71
1824	80,549,007	25,337,157	55,211,850	10,929,323	5 06
1825	96,340,075	32,590,643	63,749,432	11,252,106	5 66
1826	84,974,477	24,539,612	60,434,865	11,574,989	5 23
1827	79,484,068	23,403,136	56,080,932	11,897,672	4 71
1828	88,509,824	21,595,017	66,914,807	12,220,455	5 47
1829	74,492,527	16,658,478	57,834,049	12,243,238	4 61
1830	70,876,920	14,387,479	56,489,441	12,566,020	4 39
1831	103,191,124	20,033,526	83,157,598	13,286,364	6 25
1832	101,029,266	24,039,473	76,989,793	13,706,707	5 61
1833	108,118,311	19,822,735	88,295,576	14,127,050	6 25
1834	126,521,332	23,312,811	103,208,521	14,547,393	7 09
1835	149,895,742	20,504,495	129,391,247	14,967,736	8 64
1836	189,980,035	21,746,360	168,233,675	15,388,079	10 93
1837	140,989,217	21,854,962	119,134,255	15,808,422	7 53
1838	113,717,404	12,452,795	101,264,609	16,228,765	6 23
1839	162,092,132	17,494,525	144,597,607	16,649,108	8 68
1840	107,141,519	18,190,312	88,951,207	17,069,453	5 21
1841	127,946,177	15,469,081	112,477,096	17,612,507	6 38
1842	100,162,087	11,721,538	88,440,549	18,155,561	4 87
9 mos. to June 30, 1843	64,753,799	6,552,697	58,201,102	18,698,615	3 11
Year to June 30, 1844	108,435,035	11,484,867	96,950,168	19,241,870	5 03
1845	117,254,564	15,346,830	101,907,734	19,784,725	5 15
1846	121,691,797	11,346,623	110,345,174	20,327,780	5 42
1847	146,545,638	8,011,153	138,534,480	20,780,835	6 60
1848	154,998,928	21,128,010	133,870,918	21,413,890	6 25
1849	147,857,439	13,088,865	134,768,574	21,956,945	6 13
1850	178,138,318	14,951,808	163,186,510	23,246,301	7 02
1851	216,224,932	21,698,293	194,526,639	24,250,000	8 02
1852	212,945,442	17,289,382	195,656,060	24,500,000	8 00
1853	267,978,647	17,558,460	250,420,187	26,000,000	10 00
1854	304,562,381	24,850,194	279,712,187	25,750,000	10 00
1855	261,468,520	28,448,293	233,020,227	26,500,000	8 79
1856	314,639,942	16,378,578	298,261,364	27,400,000	9 18
1857	360,890,141	33,975,617	336,914,524	28,500,000	8 45
Total-----	5,307,803,299	708,396,122	4,599,407,177		

F. BIGGER, *Register*.

TREASURY DEPARTMENT,
Register's Office, November 19, 1857.

Statement exhibiting the total value of imports, and the imports consumed in the United States, exclusive of specie, during each fiscal year, from 1821 to 1857; showing, also, the value of foreign and domestic exports, exclusive of specie, and the tonnage employed during the same periods.

REPORT ON THE FINANCES.

285

Years.	Total imports, including specie.	Imports entered for consumption, exclusive of specie.	Domestic produce exported, exclusive of specie	Foreign merchandise exported, exclusive of specie.	Total exports, including specie.	Tonnage.
1821.....	\$62,585,724	\$43,696,405	\$43,671,894	\$10,824,429	\$64,974,332	1,298,958
1822.....	83,241,541	68,367,425	49,874,079	11,504,270	72,160,281	1,324,699
1823.....	77,579,267	51,308,936	47,156,408	21,172,435	74,699,030	1,336,666
1824.....	80,549,007	53,846,567	50,649,500	18,322,605	75,986,657	1,389,163
1825.....	96,340,075	66,375,722	66,809,766	23,793,588	99,535,388	1,423,112
1826.....	84,974,477	57,652,577	52,499,865	20,440,934	77,595,322	1,534,191
1827.....	79,484,068	54,901,108	57,878,117	16,431,830	82,324,837	1,620,608
1828.....	88,509,824	66,975,475	49,976,632	14,044,608	72,264,686	1,741,392
1829.....	74,492,527	54,741,571	55,087,307	12,347,344	72,358,671	1,260,798
1830.....	70,876,920	49,575,009	58,524,878	13,145,857	73,849,508	1,191,776
1831.....	103,191,124	82,808,110	59,218,583	13,077,069	81,310,583	1,267,847
1832.....	101,029,266	75,327,688	61,726,629	19,794,074	87,176,943	1,439,450
1833.....	168,118,311	83,470,067	69,950,856	15,577,876	90,140,493	1,606,161
1834.....	126,521,332	86,973,147	80,628,662	21,636,553	104,336,973	1,785,907
1835.....	149,895,742	122,007,374	100,459,481	14,756,321	121,693,577	1,824,940
1836.....	189,980,035	158,811,392	106,570,942	17,767,762	128,663,040	1,882,103
1837.....	140,989,217	113,310,371	94,280,895	17,162,282	117,419,376	1,896,686
1838.....	113,717,404	86,552,598	95,560,880	9,417,690	108,486,616	1,994,640
1839.....	162,092,132	145,870,816	101,625,533	10,626,140	121,028,140	2,036,380
1840.....	107,141,519	86,250,335	111,660,561	12,008,371	132,085,946	2,180,764
1841.....	127,946,177	114,776,309	108,636,236	8,181,235	121,851,803	2,130,744
1842.....	100,162,087	87,996,318	91,799,242	8,078,753	104,691,594	2,092,391
1843.....	64,753,799	37,294,129	77,686,354	5,139,335	84,346,480	2,188,093
1844.....	108,436,035	96,380,548	99,531,774	6,214,068	111,206,046	2,280,006
1845.....	117,254,564	105,599,541	98,455,350	7,584,781	114,646,606	2,417,002

STATEMENT—Continued.

Years.	Total imports, including specie.	Imports entered for consumption, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total exports, including specie.	Tonnage.
1846.....	\$121,691,797	\$110,048,869	\$101,718,042	\$7,865,206	\$113,488,516	2,562,085
1847.....	146,945,638	116,257,695	150,574,844	6,166,754	158,648,622	2,839,046
1848.....	154,998,928	140,651,902	130,203,709	7,986,802	154,032,131	3,154,042
1849.....	147,857,439	132,565,168	131,710,081	8,641,691	145,755,820	3,334,015
1850.....	178,138,318	164,032,633	134,900,233	9,475,493	151,898,720	3,535,454
1851.....	216,224,932	200,476,219	178,620,138	10,295,121	213,388,011	3,772,439
1852.....	212,945,442	195,072,695	154,931,147	12,037,043	209,641,625	4,138,441
1853.....	267,978,647	251,071,358	189,869,162	13,096,213	230,452,250	4,407,010
1854.....	304,562,381	275,955,893	215,156,304	21,648,304	278,241,064	4,802,903
1855.....	261,468,520	231,650,340	192,751,135	26,158,368	275,156,846	5,212,001
1856.....	314,639,942	296,650,938	266,438,051	14,781,372	326,964,908	4,871,652
1857.....	360,390,141	333,511,296	278,906,713	14,917,047	362,960,632	4,940,843
Total.....	5,307,803,299	497,824,633	4,010,693,853	502,119,564	5,020,462,319	

F. BIGGEE, Register.

TREASURY DEPARTMENT, Register's Office, November 19, 1857.

Statement exhibiting a summary view of the exports of domestic produce, &c., of the United States during the years ending on the 30th June, 1847, 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, and 1857.

Year.	Product of—						Raw produce.	Specie and bullion.	Total value.
	The sea.	The forest.	Agriculture.	Tobacco.	Cotton.	Manufactures.			
1847-----	\$3,468,033	\$5,996,073	\$68,450,383	\$7,242,086	\$53,415,848	\$10,351,364	\$2,102,838	\$2,620	\$150,637,484
1848-----	1,980,963	7,069,084	37,781,446	7,551,122	61,998,294	12,774,480	1,068,320	2,706,412	182,904,121
1849-----	2,547,654	5,917,994	38,868,204	5,804,207	66,396,967	11,249,877	935,178	956,874	132,666,955
1850-----	2,824,818	7,442,503	26,547,158	9,951,023	71,984,616	15,196,451	953,664	2,045,679	136,946,912
1851-----	3,294,691	7,847,022	24,369,210	9,219,251	112,315,317	20,136,967	1,437,893	18,069,680	196,489,718
1852-----	2,282,342	7,864,220	26,378,872	10,031,283	87,965,732	18,862,931	1,545,767	37,437,837	192,368,984
1853-----	3,270,413	7,915,259	38,463,573	11,319,319	109,456,404	22,599,930	1,835,264	28,548,556	213,417,627
1854-----	3,064,069	11,761,185	67,104,592	10,016,046	98,596,220	26,849,411	2,764,781	38,294,506	253,390,870
1855-----	3,516,894	12,603,837	42,567,476	14,712,468	88,143,844	28,833,299	2,373,317	53,957,418	246,708,553
1856-----	3,356,797	10,694,184	77,686,455	12,221,843	128,382,351	30,970,992	3,125,429	44,148,279	310,586,330
1857-----	3,739,644	14,699,711	76,722,096	20,260,772	131,576,859	30,806,126	2,103,105	60,078,352	338,986,085

F. BIGGER, Register.

TREASURY DEPARTMENT, Register's Office, November 19, 1857.

No. 29.

Statement exhibiting the value of certain articles imported during the years ending June 30, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, and 1857, (after deducting the re-exportations,) and the amount of duty which accrued on each during the same periods, respectively.

Articles.	1844.		1845.		1846.		1847.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woolens	\$9,408,279	\$3,413,495	\$10,504,423	\$3,731,014	\$9,935,925	\$3,480,797	\$10,639,473	\$3,192,293
Cottons	13,236,890	4,850,731	13,360,729	4,908,272	12,857,422	4,865,483	14,704,196	5,956,798
Hempen goods	866,437	213,862	801,661	198,642	696,898	138,394	625,871	131,598
Iron, and manufactures of ..	2,395,760	1,607,113	4,075,143	2,415,003	3,660,581	1,629,581	8,710,180	2,717,378
Sugar	6,897,245	4,897,093	4,049,708	2,555,075	4,397,239	2,713,866	9,406,253	3,160,444
Hemp, unmanufactured	261,913	101,538	140,372	56,122	180,221	62,282	65,270	19,463
Salt	892,112	654,881	883,359	678,069	748,566	509,244	878,871	228,993
Coal	203,681	133,845	187,962	130,221	336,691	254,149	330,875	162,006
Total	34,161,247	16,472,356	34,003,256	14,671,413	32,813,533	13,653,796	45,360,929	13,558,963

STATEMENT—Continued.

Articles.	1848.		1849.		1850.		1851.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woolens.....	\$15,061,102	\$4,196,007	\$13,503,202	\$3,723,768	\$16,900,916	\$4,682,457	\$19,239,930	\$5,331,600
Cottons.....	17,205,417	4,166,573	15,183,759	3,769,565	19,681,612	4,896,278	21,486,502	5,348,695
Hempen goods.....	606,900	121,380	460,335	92,067	490,077	98,015	615,239	128,048
Iron, and manufactures of.....	7,060,470	2,118,141	9,262,567	2,778,770	10,864,680	3,259,404	10,780,312	3,234,094
Sugar.....	8,775,223	2,632,567	7,275,780	2,132,734	6,950,716	2,085,215	13,478,709	4,043,613
Hemp, unmanufactured.....	180,335	54,100	478,232	143,470	574,783	172,435	212,811	63,843
Salt.....	1,027,656	205,531	1,424,529	284,906	1,227,518	245,504	1,025,800	205,060
Coal.....	426,997	128,099	382,254	114,676	361,855	108,557	478,095	143,429
Total.....	50,344,100	13,622,398	47,970,658	13,039,956	57,052,157	15,547,865	67,316,898	18,493,582

STATEMENT—Continued.

Articles.	1852.		1853.		1854.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woolens.....	\$17,348,184	\$4,769,083	\$27,051,994	\$7,459,794	\$31,119,654	\$8,629,180
Cottons.....	18,716,741	4,895,327	26,412,243	6,599,338	32,477,106	8,153,992
Hempen goods.....	343,777	68,765	433,604	86,721	59,324	11,631
Iron, and manufactures of.....	18,843,569	5,632,484	26,993,082	8,074,017	28,288,241	8,486,472
Sugar.....	18,977,393	4,193,218	14,168,337	4,260,501	11,604,666	3,481,397
Hemp, unmanufactured.....	164,211	49,263	326,812	98,044	336,632	100,689
Salt.....	1,102,101	220,420	1,041,577	208,315	1,290,975	258,195
Coal.....	406,652	121,696	488,491	146,647	586,326	176,777
Total	70,901,628	19,950,245	96,916,080	26,923,277	105,762,014	29,297,333

STATEMENT—Continued.

Articles.	1855.		1856.		1857.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woolens.....	\$22,076,448	\$6,088,157	\$30,705,161	\$8,478,552 05	\$30,849,620	\$8,504,131
Cottons.....	15,742,923	3,823,294	24,337,504	5,943,181 90	26,114,224	6,845,102
Hempen goods.....	239,593	47,919	233,735	46,747 00	504,214	100,843
Iron, and manufactures of.....	23,945,274	7,163,602	21,618,718	6,461,615 00	23,320,148	6,829,279
Sugar.....	13,284,663	3,985,399	21,295,154	6,388,546 20	41,596,238	12,478,871
Hemp, unmanufactured.....	55,458	16,637	3,427	1,028 10	411,662	123,499
Salt.....	1,692,587	338,517	1,954,317	390,863 40	2,991,365	598,273
Coal.....	893,825	268,147	597,094	119,418 80	769,486	230,846
Total.....	77,930,771	21,731,672	100,746,110	27,829,952 45	128,556,657	35,710,844

F. BIGGER, *Register*.TREASURY DEPARTMENT, *Register's Office*, November 19, 1856.

REPORT ON THE FINANCES.

No. 30.

Statement exhibiting the value of foreign merchandise and domestic produce, &c., exported annually, from 1821 to 1857.

Years ending—	Value of exports, exclusive of specie.				Domestic produce.	Aggregate value of exports.	Specie and bullion.
	Foreign merchandise.			Total.			
	Free of duty.	Paying duty.	Total.				
September 30.....1821.....	\$286,698	\$10,537,731	\$10,824,429	\$43,671,394	\$54,496,323	\$10,478,059	
1822.....	374,716	11,101,306	11,476,022	49,874,079	61,350,101	10,810,180	
1823.....	1,323,762	19,846,873	21,170,635	47,156,498	68,366,043	6,372,987	
1824.....	1,100,630	17,222,075	18,322,605	50,649,500	68,972,105	7,014,552	
1825.....	1,088,785	22,704,803	23,793,588	66,809,766	90,603,354	8,932,034	
1826.....	1,036,450	19,404,504	20,440,934	52,449,855	72,890,789	4,704,533	
1827.....	813,844	16,417,986	16,231,830	57,878,117	74,109,947	8,014,880	
1828.....	877,239	13,167,339	14,044,578	49,976,632	64,021,210	8,243,476	
1829.....	919,943	11,427,401	12,347,344	56,087,307	67,434,651	4,924,090	
1830.....	1,078,695	12,067,162	13,145,857	58,534,878	71,670,736	2,178,773	
1831.....	1,642,586	12,434,433	13,077,969	59,218,583	72,295,652	9,014,931	
1832.....	1,345,217	18,448,867	19,794,074	61,726,539	81,520,603	5,666,340	
1833.....	5,165,907	12,411,969	17,577,876	69,950,856	87,528,732	2,611,701	
1834.....	10,757,033	10,879,520	21,636,553	80,623,662	102,260,215	2,076,758	
1835.....	7,012,666	7,743,655	14,756,321	100,459,481	116,215,802	6,477,776	
1836.....	8,534,395	9,232,867	17,767,262	106,570,942	124,338,704	4,324,336	
1837.....	7,756,189	9,406,043	17,162,232	94,280,895	111,443,127	5,876,249	
1838.....	4,961,306	4,466,384	9,417,690	96,560,880	104,978,570	3,608,046	
1839.....	5,618,442	5,007,698	10,626,140	101,625,533	112,251,673	8,776,743	
1840.....	6,202,662	5,805,809	12,008,471	111,680,561	123,668,932	8,417,014	
1841.....	5,953,054	4,228,181	8,181,235	105,636,236	111,817,471	10,694,393	
1842.....	3,194,299	4,884,454	8,078,753	91,799,242	99,877,995	4,813,539	
9 mos. to June 30.....1843.....	1,682,763	3,456,572	5,139,335	77,686,354	82,825,689	1,530,791	

Year to June 30	1844	1845	1846	1847	1848	1849	1850	1851	1852	1853	1854	1855	1856	1857	Total
	2,251,550	2,413,050	2,342,629	1,812,847	1,410,307	2,015,815	2,099,132	1,742,154	2,538,159	1,894,046	3,210,907	6,516,550	3,144,604	4,325,400	113,434,711
	3,962,508	5,171,731	5,522,577	4,353,907	6,576,499	6,625,276	7,376,361	8,652,967	9,498,884	11,202,167	18,437,397	19,641,818	11,636,768	10,591,647	390,454,179
	6,214,058	7,584,781	7,865,206	6,166,754	7,986,806	8,641,091	9,475,493	10,295,121	12,037,043	13,096,213	21,648,304	26,158,368	14,781,372	14,917,047	503,888,890
	39,531,774	98,456,330	101,718,042	150,574,844	130,203,709	131,710,081	134,900,233	178,620,138	154,931,147	189,869,162	215,156,304	192,751,135	310,586,330	278,906,713	4,054,792,132
	105,745,832	106,040,111	109,583,248	156,741,598	138,190,515	140,351,172	144,375,726	188,915,259	166,968,190	202,965,375	236,804,608	218,909,503	325,367,702	293,823,760	4,558,681,022
	5,454,214	8,606,495	3,905,268	1,907,024	16,841,616	5,404,648	7,522,994	29,472,752	42,674,135	27,486,875	41,436,456	56,247,343	45,745,485	69,136,922	505,724,276

F. BIGGER, *Register*.TREASURY DEPARTMENT, *Register's Office*, November 19, 1857.

No. 31.

Statement exhibiting the quantity of wine, spirits, &c., imported annually, from 1843 to 1857, inclusive.

No. 1.—WINE IN CASKS.

Period of importation.	Madeira.		Sherry.		Sicily.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. end'g June 30, 1843	3,949	\$9,075	4,685	\$6,491	14,579	\$6,617
Year end'g June 30, 1844	16,754	30,575	18,665	23,418	31,180	15,000
Do.....1845	101,176	145,237	23,616	38,289	110,590	46,033
Do.....1846	169,797	122,895	26,538	41,761	209,131	74,000
5 mos. end'g Nov. 30, 1846	117,117	128,613	14,543	26,194	21,281	8,933
7 mos. end'g June 30, 1847	13,806	5,717	77,521	56,061	92,631	24,230
Year end'g June 30, 1848	44,634	21,630	215,935	109,983	190,294	67,364
Do.....1849	193,971	105,302	170,794	128,510	130,851	32,231
Do.....1850	303,125	150,096	212,092	118,952	91,123	24,933
Do.....1851	163,941	116,008	250,277	154,668	301,010	98,975
Do.....1852	216,683	103,917	168,610	97,680	91,746	22,563
Do.....1853	226,403	105,628	313,048	155,819	190,205	45,794
Do.....1854	120,391	54,270	415,298	244,028	68,870	23,191
Do.....1855	71,912	46,445	383,398	208,414	197,700	65,359
Do.....1856	44,393	32,031	398,392	270,317	184,194	61,954
Do.....1857	106,359	65,880	544,649	364,906	280,346	133,894

No. 2.—WINE IN CASKS.

Period of importation.	Port.		Claret.		Other red wine.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. end'g June 30, 1843	38,593	\$25,714	873,895	\$134,598	-----	-----
Year end'g June 30, 1844	223,615	156,878	993,198	218,239	340,387	\$60,096
Do.....1846	260,593	162,358	1,051,862	249,633	495,558	143,210
Do.....1846	372,528	148,895	951,351	249,703	954,646	316,821
5 mos. end'g Nov. 30, 1845	80,991	62,851	294,433	111,453	1,072,589	328,814
7 mos. end'g June 30, 1847	8,075	3,791	591,656	119,844	539,454	119,411
Year end'g June 30, 1848	501,123	170,134	1,227,071	221,416	781,073	180,928
Do.....1849	711,268	272,700	1,912,701	263,836	994,458	221,177
Do.....1850	626,211	305,354	1,919,766	267,445	1,469,256	265,988
Do.....1851	762,967	349,849	1,940,121	280,333	1,245,201	236,727
Do.....1852	614,816	240,238	2,702,612	405,380	1,172,316	229,350
Do.....1853	662,791	268,005	2,633,802	482,827	1,374,416	377,482
Do.....1854	393,197	177,935	2,045,474	497,005	1,854,885	450,195
Do.....1855	180,460	97,987	1,371,400	440,631	1,519,505	459,985
Do.....1856	264,816	158,729	1,516,018	561,440	697,334	285,111
Do.....1857	600,219	407,564	1,897,108	669,403	1,186,293	500,527

STATEMENT—Continued.

No. 3.—WINE, BRANDY, AND GRAIN SPIRITS.

Period of importation.	Other white wine.		Brandy.		Grain spirits.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. end'g June 30, 1843	123, 832	\$28, 205	191, 832	\$106, 267	259, 129	\$121, 547
Year end'g June 30, 1844	268, 414	75, 090	782, 510	606, 633	416, 918	171, 015
Do.....1845	591, 735	211, 183	1, 081, 314	819, 450	606, 311	262, 543
Do.....1846	705, 808	310, 241	963, 147	839, 231	677, 785	345, 352
5 mos. end'g Nov. 30, 1846	618, 267	296, 736	331, 108	355, 451	136, 323	86, 073
7 mos. end'g June 30, 1847	278, 482	69, 831	623, 309	575, 631	327, 635	143, 549
Year end'g June 30, 1848	840, 687	193, 358	1, 370, 111	1, 135, 089	676, 683	327, 493
Do.....1849	971, 895	210, 139	2, 964, 091	1, 347, 514	796, 276	327, 957
Do.....1850	1, 088, 801	215, 353	4, 145, 802	2, 659, 637	751, 183	361, 078
Do.....1851	1, 085, 374	209, 847	3, 163, 783	2, 128, 679	984, 417	364, 204
Do.....1852	935, 379	195, 870	2, 751, 810	1, 792, 729	865, 301	294, 386
Do.....1853	1, 275, 290	305, 287	3, 854, 956	3, 251, 408	1, 060, 456	424, 638
Do.....1854	1, 379, 888	380, 204	2, 152, 366	2, 255, 344	1, 197, 234	564, 569
Do.....1855	939, 354	322, 257	1, 024, 497	1, 479, 362	1, 190, 642	575, 560
Do.....1856	517, 135	189, 499	1, 715, 717	2, 859, 342	1, 582, 126	772, 276
Do.....1857	721, 417	306, 739	1, 513, 328	2, 527, 262	1, 988, 037	1, 125, 160

No. 4.—OTHER SPIRITS, BEER, ALE, AND PORTER.

Period of importation.	Other spirits.		Beer, ale, and porter, from England.		Beer, ale, and porter, from Scotland.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. end'g June 30, 1843	135, 399	\$32, 095	62, 612	\$57, 098	7, 423	\$6, 335
Year end'g June 30, 1844	210, 477	78, 027	107, 489	102, 157	19, 236	18, 343
Do.....1845	270, 484	78, 957	79, 302	73, 729	26, 711	21, 294
Do.....1846	221, 344	81, 713	117, 621	110, 397	38, 464	39, 831
5 mos. end'g Nov. 30, 1846	65, 477	28, 862	46, 146	42, 987	2, 151	1, 895
7 mos. end'g June 30, 1847	160, 747	57, 806	132, 157	67, 305	15, 375	8, 667
Year end'g June 30, 1848	228, 671	75, 943	130, 008	101, 171	39, 282	21, 533
Do.....1849	542, 492	145, 784	146, 473	118, 233	52, 297	30, 088
Do.....1850	339, 169	113, 779	156, 735	129, 957	52, 856	41, 790
Do.....1851	309, 214	100, 850	275, 336	189, 010	88, 179	56, 736
Do.....1852	359, 677	98, 940	262, 838	186, 964	110, 752	67, 804
Do.....1853	336, 477	106, 501	397, 420	284, 347	131, 357	77, 414
Do.....1854	399, 583	128, 308	825, 571	424, 875	270, 064	128, 667
Do.....1855	397, 572	151, 378	919, 252	559, 900	345, 016	188, 457
Do.....1856	771, 604	288, 494	792, 155	504, 146	359, 486	193, 600
Do.....1857	443, 495	218, 907	1, 048, 903	619, 727	375, 706	221, 316

TREASURY DEPARTMENT,
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F. BIGGER, *Register.*

No. 32.

Statement exhibiting the value of imports, annually, from 1821 to 1857.

Years ending—	Value of merchandise imported.			
	Specie and bullion.	Free of duty.	Paying duty.	Total.
September 30...1821	\$8,064,890	\$2,017,423	\$52,503,411	\$62,585,724
1822	3,369,846	3,928,862	75,942,833	83,241,541
1823	5,097,896	3,950,392	68,530,979	77,579,267
1824	8,379,835	4,183,938	67,985,234	80,549,007
1825	6,150,765	4,796,745	85,392,565	96,340,075
1826	6,880,966	5,686,803	72,406,708	84,974,477
1827	8,151,130	3,703,974	67,628,964	79,484,068
1828	7,489,741	4,889,435	76,130,648	88,509,824
1829	7,403,612	4,401,889	62,687,026	74,492,527
1830	8,155,964	4,590,281	58,130,675	70,876,920
1831	7,305,945	6,150,680	89,734,499	103,191,124
1832	5,907,504	8,341,949	86,779,811	101,029,266
1833	7,070,368	25,377,582	75,670,361	108,118,311
1834	17,911,632	50,481,548	58,128,152	126,521,332
1835	13,131,447	64,809,046	71,955,249	149,895,742
1836	13,400,881	78,655,600	97,923,554	189,980,035
1837	10,516,414	58,733,617	71,739,186	140,989,217
1838	17,747,116	43,112,889	52,857,399	113,717,404
1839	8,595,176	70,806,616	85,690,340	162,092,132
1840	8,882,813	48,313,391	49,945,315	107,141,519
1841	4,988,633	61,031,098	61,926,446	127,946,177
1842	4,087,016	26,540,470	69,534,601	100,162,087
9 mo's to June 30, 1843	22,390,559	13,184,025	29,179,215	64,753,799
Year to June 30, 1844	5,830,429	18,936,452	83,668,154	108,435,035
1845	4,070,242	18,077,598	95,106,724	117,254,564
1846	3,777,732	20,990,007	96,924,058	121,691,797
1847	24,121,289	17,651,347	104,773,002	146,545,638
1848	6,360,224	16,356,379	132,282,325	154,998,928
1849	6,651,240	15,726,425	125,479,774	147,857,439
1850	4,628,792	18,081,590	155,427,936	178,138,318
1851	5,453,592	19,662,995	191,118,345	216,224,932
1852	5,505,044	24,187,890	183,252,508	213,945,442
1853	4,201,382	27,182,152	236,595,113	267,978,647
1854	6,958,184	26,327,637	271,276,560	304,562,381
1855	3,659,812	36,430,524	221,378,184	261,468,520
1856	4,207,632	52,748,074	267,684,236	314,639,942
1857	12,461,799	54,267,507	294,160,835	360,890,141
Total.....	305,967,542	964,304,830	4,037,530,927	5,307,803,299

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 19, 1857.

No. 33.

Statement exhibiting the value of dutiable merchandise re-exported annually, from 1821 to 1857, inclusive; and showing, also, the value re-exported from warehouses under the act of August 6, 1846.

Years.	Dutiable value of merchandise re-exported.	Value re-exported from warehouses.
1821.....	\$10, 37, 731	.....
1822.....	11, 101, 306	.....
1823.....	19, 846, 873	.....
1824.....	17, 222, 075	.....
1825.....	22, 704, 803	.....
1826.....	19, 404, 504	.....
1827.....	15, 617, 986	.....
1828.....	13, 167, 338	.....
1829.....	11, 427, 401	.....
1830.....	12, 067, 162	.....
1831.....	12, 434, 483	.....
1832.....	18, 448, 857	.....
1833.....	12, 411, 969	.....
1834.....	10, 879, 520	.....
1835.....	7, 743, 655	.....
1836.....	9, 232, 867	.....
1837.....	9, 406, 043	.....
1838.....	4, 466, 384	.....
1839.....	5, 007, 698	.....
1840.....	5, 805, 809	.....
1841.....	4, 228, 181	.....
1842.....	4, 884, 454	.....
1843.....	3, 456, 572	.....
1844.....	3, 962, 508	.....
1845.....	5, 171, 731	.....
1846.....	5, 522, 577	.....
1847.....	4, 353, 907	\$651, 170
1848.....	6, 576, 499	2, 869, 941
1849.....	6, 625, 276	3, 692, 363
1850.....	7, 376, 361	5, 261, 291
1851.....	8, 552, 967	5, 604, 453
1852.....	9, 514, 925	6, 855, 770
1853.....	11, 170, 581	8, 036, 551
1854.....	18, 437, 397	14, 608, 712
1855.....	19, 641, 818	13, 975, 759
1856.....	11, 636, 768	7, 566, 890
1857.....	10, 691, 647	5, 195, 960
Total.....	390, 638, 634	74, 318, 860

TREASURY DEPARTMENT,
Register's Office, November 19, 1857.

F. BIGGER, Register.

No. 34.

*Statement exhibiting the aggregate value of breadstuffs and provisions
exported annually, from 1821 to 1857.*

Years ending—		Amount.
September 30.....	1821.....	\$12,341,901
	1822.....	13,886,866
	1823.....	13,767,847
	1824.....	16,069,484
	1825.....	11,634,449
	1826.....	11,303,496
	1827.....	11,685,566
	1828.....	11,461,144
	1829.....	13,131,858
	1830.....	12,075,430
	1831.....	17,538,227
	1832.....	12,424,703
	1833.....	14,309,128
	1834.....	11,524,024
	1835.....	12,009,399
	1836.....	10,614,130
	1837.....	9,588,359
	1838.....	9,636,650
	1839.....	14,147,779
	1840.....	19,067,536
	1841.....	17,196,102
	1842.....	16,902,876
Nine months ending June 30,	1843.....	11,204,123
Year ending June 30.....	1844.....	17,970,135
	1845.....	16,743,421
	1846.....	27,701,121
	1847.....	68,701,921
	1848.....	37,472,751
	1849.....	38,155,507
	1850.....	26,051,373
	1851.....	21,948,651
	1852.....	26,857,027
	1853.....	32,985,322
	1854.....	65,941,323
	1855.....	38,896,348
	1856.....	77,187,301
	1857.....	74,667,852
Total.....		872,690,109

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November, 19, 1857.

No. 35.

Statement exhibiting the quality and value of cotton exported annually, from 1821 to 1857, inclusive, and the average price per pound.

Yrs.	COTTON.				Value.	Average cost per pound.
	Bales.	Sea Island.	Other.	Total.		
	Pounds.				Dollars.	Cents.
1821	-----	11,344,066	113,549,339	124,893,405	20,157,484	16.2
1822	-----	11,250,635	133,424,460	144,675,095	24,035,058	16.6
1823	-----	12,136,688	161,586,582	173,723,270	20,445,520	11.8
1824	-----	9,525,722	132,843,941	142,369,663	21,947,401	15.4
1825	-----	9,665,278	166,784,629	176,449,907	36,846,649	20.9
1826	-----	5,972,852	198,562,663	204,535,415	25,025,214	12.2
1827	-----	15,140,798	279,169,317	294,310,115	29,359,645	10
1828	-----	11,288,419	199,302,044	210,590,463	22,487,229	10.7
1829	-----	12,833,307	252,003,879	264,837,186	26,575,311	10
1830	-----	8,147,165	290,311,937	298,459,102	29,674,883	9.9
1831	-----	8,311,762	268,668,022	276,979,784	25,289,492	9.1
1832	-----	8,743,373	313,451,749	322,215,122	31,724,682	9.8
1833	-----	11,142,987	313,535,617	324,698,604	36,191,105	11.1
1834	-----	8,085,937	376,601,970	384,717,907	49,448,402	12.8
1835	-----	7,752,736	379,686,256	387,358,992	64,961,302	16.8
1836	-----	7,849,597	416,721,710	423,631,307	71,284,925	16.8
1837	-----	5,286,971	438,964,566	444,211,537	63,240,102	14.2
1838	-----	7,286,340	588,615,957	595,952,297	61,556,811	10.3
1839	-----	5,107,404	408,566,808	413,624,212	61,238,982	14.8
1840	-----	8,779,669	735,161,392	743,941,061	63,870,307	8.5
1841	-----	6,237,424	523,966,676	530,204,100	54,330,341	10.2
1842	-----	7,254,099	577,462,918	584,717,017	47,593,464	8.1
1843	-----	7,515,079	784,782,027	792,297,106	49,119,806	6.2
1844	-----	6,099,076	657,534,379	663,633,455	54,063,601	8.1
1845	-----	9,380,625	863,516,371	872,905,996	51,739,643	6.92
1846	-----	9,388,533	538,169,522	547,558,055	42,767,341	7.81
1847	-----	6,293,973	520,925,985	527,219,958	53,415,848	10.34
1848	-----	7,724,148	806,550,283	814,274,431	61,998,294	7.61
1849	-----	11,969,259	1,014,633,010	1,026,602,269	66,396,967	6.4
1850	-----	8,236,463	627,145,141	635,381,604	71,984,616	11.3
1851	-----	8,299,656	918,937,433	927,237,089	112,315,317	12.11
1852	-----	11,738,075	1,081,492,564	1,093,230,639	87,965,732	8.05
28 3	-----	11,165,165	1,100,405,205	1,111,570,370	109,456,404	9.85
1854	-----	10,486,423	977,346,683	987,833,106	93,596,220	9.47
1855	2,303,403	13,058,590	995,366,011	1,008,424,601	88,143,844	8.74
1856	2,991,175	12,797,225	1,338,634,476	1,351,431,701	128,382,351	9.49
1857	2,265,588	12,940,725	1,035,341,750	1,048,282,475	131,675,859	12.55
Total.	7,560,166	346,245,244	20,528,733,172	20,874,978,416	2,090,205,952	

F. BIGGER, Register.

TREASURY DEPARTMENT, Register's Office, November 19, 1857.

No. 36.

Statement exhibiting the quantity and value of tobacco and rice exported annually, from 1821 to 1857, inclusive.

Years.	TOBACCO.					RICE.			
	Bales.	Cases.	Hogheads.	Value.	Average cost per hoghead.	Barrels.	Tierces.	Value.	Average cost per tierce.
1821.....	66,858	\$5,648,962	\$84 49	.....	88,921	\$1,494,307	\$16 94
1822.....	83,169	6,222,838	74 82	.....	87,089	1,553,482	17 84
1823.....	99,009	6,282,672	63 45	.....	101,365	1,820,985	17 96
1824.....	77,883	4,855,566	62 34	.....	113,229	1,882,982	16 63
1825.....	75,984	6,115,623	80 48	.....	97,015	1,926,245	19 84
1826.....	64,098	5,347,208	83 42	.....	111,063	1,917,445	17 26
1827.....	100,025	6,577,123	65 75	.....	113,518	2,343,908	17 55
1828.....	96,278	5,269,960	54 73	.....	175,019	2,620,696	14 97
1829.....	77,131	4,982,974	64 60	.....	132,923	2,514,370	18 92
1830.....	83,810	5,586,365	66 66	.....	130,697	1,986,824	15 20
1831.....	86,718	4,892,388	56 41	.....	116,517	2,016,267	17 30
1832.....	106,806	5,999,769	56 17	.....	120,327	2,152,631	17 89
1833.....	83,153	5,751,968	69 20	.....	144,163	2,744,418	19 04
1834.....	87,979	6,595,305	74 96	.....	121,886	2,132,272	17 41
1835.....	94,353	8,250,577	87 44	.....	119,851	2,210,331	19 94
1836.....	109,042	10,058,640	92 24	.....	212,983	2,548,750	11 97
1837.....	100,222	5,795,647	57 82	.....	106,084	2,309,279	21 76
1838.....	100,593	7,392,029	73 48	.....	71,048	1,721,819	24 23
1839.....	78,995	9,532,943	124 47	.....	93,320	2,460,198	26 36
1840.....	119,484	9,883,957	82 72	.....	101,660	1,942,076	19 10
1841.....	147,828	12,576,703	85 07	.....	101,617	2,010,107	19 78
1842.....	158,710	9,540,755	60 11	.....	114,617	1,907,387	16 64
1843.....	94,454	4,650,979	49 24	.....	105,766	1,625,726	15 23
1844.....	168,042	6,387,265	51 60	.....	134,715	2,192,468	16 20

1845.....	1845.....	147,168	7,469,819	50 75	.....	118,621	2,160,456	18 21
1846.....	1846.....	147,998	8,478,270	57 28	.....	124,007	2,564,991	20 68
1847.....	1847.....	135,762	7,242,086	53 34	.....	144,427	3,605,896	24 97
1848.....	1848.....	130,665	7,551,192	57 78	.....	100,403	2,331,824	23 23
1849.....	1849.....	101,521	5,804,207	57 17	.....	128,861	2,569,362	19 94
1850.....	1850.....	146,729	9,961,023	68 28	.....	127,059	2,631,557	20 71
1851.....	1851.....	95,945	9,219,251	96 09	.....	105,590	2,170,927	20 56
1852.....	1852.....	137,097	10,031,283	73 17	.....	119,733	2,470,029	20 63
1853.....	1853.....	159,853	11,319,319	70 81	.....	67,707	1,657,658	24 48
1854.....	1854.....	126,107	10,016,046	79 42	.....	105,121	2,634,127	25 05
1855.....	1855.....	150,213	14,712,468	.....	19,774	52,520	1,717,953	.....
1856.....	1856.....	116,962	12,221,843	.....	81,038	58,668	2,390,233	.....
1857.....	1857.....	156,848	20,662,772	.....	74,309	64,332	2,290,400	.....
- Total.....	- Total.....	4,107,502	301,191,715	.....	175,121	4,143,752	81,209,396	.....

F. BIGGER, Register.

TREASURY DEPARTMENT, Register's Office, November 19, 1857.



No. 37.

Statement exhibiting the values of iron and manufactures of iron, and iron and steel, steel, wool and manufactures of wool, manufactures of cotton, silk and manufactures of silk, flax, linen and linen fabrics, hemp and manufactures of hemp, manilla, sun, and other hems of India, and silk and worsted goods imported from and exported to foreign countries, from 1840 to 1857, both years inclusive; and also showing the domestic exports of like articles for the same periods.

Articles.	1840.			1841.			1842.		
	Foreign im-ported.	Foreign ex-ported.	Domestic ex-ported.	Foreign im-ported.	Foreign ex-ported.	Domestic ex-ported.	Foreign im-ported.	Foreign ex-ported.	Domestic ex-ported.
Iron and manufactures of iron, and iron and steel.....	\$6,750,099	\$156,115	\$1,104,455	\$8,914,425	\$134,316	\$1,045,264	\$6,988,965	\$177,301	\$1,109,522
Cast, shear, German, and other steel.....	528,716	38,961	-----	609,201	24,848	-----	597,317	18,447	-----
Wool, unmanufactured.....	846,076	26,246	-----	1,091,953	44,226	-----	797,382	90,865	-----
Cotton, manufactures of.....	9,071,184	418,399	-----	11,001,939	171,814	-----	8,375,725	145,123	-----
Silk, unmanufactured.....	6,504,484	1,103,489	5,649,607	11,757,036	929,056	3,122,646	9,678,515	336,892	2,970,690
Flax, unmanufactured.....	234,235	200,239	-----	254,102	227,113	-----	33,002	420	-----
Linen and linen fabrics.....	9,601,522	1,015,532	-----	15,300,795	356,264	-----	9,444,341	265,159	-----
Hemp, unmanufactured.....	4,614,466	425,466	-----	6,846,807	280,459	-----	3,669,231	210,176	-----
Manufactures of manilla, sun, and other, of India.....	1,688,777	-----	-----	561,039	50	-----	267,849	553	-----
Silk and worsted goods.....	-----	226,347	8,242	2,566,381	167,506	13,400	1,273,534	162,866	1,038
Total.....	40,425,714	3,605,794	4,662,304	58,903,678	2,351,464	4,181,210	42,337,631	1,908,639	4,081,250

STATEMENT—Continued.

Articles.	1843.			1844.			1845.		
	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.
Iron and manufactures of iron, and iron and steel...	\$1,903,858	\$50,802	\$532,693	\$5,227,454	\$107,956	\$716,332	\$8,294,878	\$91,966	\$845,017
Cast, shear, German, and other steel.....	201,772	59,733	-----	487,452	15,415	-----	775,875	20,052	-----
Wool, unmanufactured.....	248,679	34,651	-----	851,460	-----	-----	1,689,794	22,153	-----
Manufactures of.....	2,472,154	61,997	-----	9,475,782	67,438	-----	10,666,176	156,846	-----
Cotton, manufactures of.....	2,958,796	314,040	3,223,550	13,641,478	404,648	2,898,780	13,863,282	502,553	4,327,928
Silk, unmanufactured.....	53,350	3,353	-----	172,953	7,102	-----	208,454	4,362	-----
Manufactures of.....	2,662,087	206,777	-----	8,310,711	230,838	-----	9,731,796	246,272	-----
Flax, unmanufactured.....	15,193	-----	-----	67,738	626	-----	90,509	6,544	-----
linen and linen fabrics.....	1,484,921	161,667	-----	4,492,826	129,726	-----	4,923,109	159,626	-----
Hemp, unmanufactured.....	228,832	2,012	-----	262,365	432	-----	4,145,209	4,837	-----
Manufactures of.....	526,502	102,495	326	1,003,420	138,002	311	897,345	95,684	14,762
manilla, sun, and other, of India.....	42,149	472	-----	209,385	6,274	-----	238,179	1,446	-----
Silk and worsted goods.....	318,685	4,929	-----	1,292,488	190	-----	1,510,310	15,916	-----
Total.....	13,117,028	1,002,928	3,756,569	45,495,552	1,108,712	3,615,423	53,034,716	1,328,057	5,187,707

STATEMENT—Continued.

Articles.	1846.			1847.			1848.		
	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.
Iron and manufactures of iron, and iron and steel	\$7,835,882	\$122,587	\$1,151,782	\$8,781,252	\$63,596	\$1,167,484	\$12,526,854	\$98,295	\$1,259,632
Cast, shear, German, and other steel	1,234,408	32,564	---	1,126,458	19,218	---	1,284,937	41,397	---
Wool, unmanufactured	1,134,226	41,571	203,996	555,322	37,302	89,460	857,034	1,840	---
Manufactures of	10,083,819	147,894	---	10,998,933	315,894	---	15,240,883	179,781	---
Cotton, manufactures of	13,530,825	673,203	3,545,481	16,192,875	436,135	4,082,523	18,421,589	1,216,172	6,718,205
Silk, unmanufactured	216,647	23,999	---	250,086	8,385	---	354,973	19,858	---
Manufactures of	10,667,649	195,753	---	11,733,371	334,173	---	14,543,633	340,853	---
Flax, unmanufactured	16,337	---	---	28,365	---	---	102,261	---	---
Linon and linen fabrics	5,098,505	125,570	---	5,154,337	97,601	---	6,624,648	300,159	---
Hemp, unmanufactured	180,281	---	---	66,377	1,157	---	187,905	7,570	27,657
Manufactures of	766,664	87,518	12,129	684,880	59,009	5,782	668,075	51,175	6,713
Manilla, sun, and other, of India	457,276	73,139	---	278,675	27,307	---	342,445	1,833	---
Silk and worsted goods	1,778,202	5,641	---	1,965,995	22,992	---	2,456,652	2,614	---
Total	53,000,471	1,527,439	4,913,388	56,817,026	1,472,769	5,345,249	73,601,889	2,261,547	7,012,207

STATEMENT—Continued.

REPORT ON THE FINANCES.

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Articles.	1849.			1850.			1851.		
	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.	Foreign im- ported.	Foreign ex- ported.	Domestic ex- ported.
Iron and manufactures of iron, and iron and steel	\$13,831,823	\$109,439	\$1,096,172	\$16,333,145	\$100,746	\$1,911,320	\$17,306,700	\$100,290	\$2,255,698
Cast, shear, German, and other steel	1,227,138	55,044	-----	1,332,253	40,193	-----	1,570,063	38,371	-----
Wool, unmanufactured	1,177,347	6,891	-----	1,681,691	-----	-----	3,833,157	7,966	-----
Cotton, manufactures of	13,704,606	201,404	-----	17,151,509	174,934	-----	19,507,309	267,879	-----
Silk, manufactures of	16,754,841	571,082	4,933,129	20,108,719	427,107	4,734,424	22,164,442	677,940	7,241,205
Silk, manufactured	384,535	55,515	-----	401,385	7,408	-----	456,449	43,856	-----
Silk, manufactures of	13,791,232	388,572	-----	17,639,624	352,637	-----	25,777,245	500,168	-----
Flax, unmanufactured	127,869	-----	-----	128,917	-----	-----	176,197	-----	-----
linen and linen fabrics	6,907,242	187,948	-----	8,134,674	129,878	-----	8,795,740	107,382	-----
Hemp, unmanufactured	491,633	13,401	8,458	579,814	5,031	5,633	223,984	7,876	29,114
manifures of	519,774	59,439	6,558	588,446	98,369	11,776	661,768	46,620	8,023
manilla, sun, and other, of India	196,634	29,161	-----	659,362	3,843	-----	508,709	8,688	-----
Silk and worsted goods	2,452,289	27,537	-----	1,653,809	15,795	-----	1,783,076	5,307	-----
Total	69,566,953	1,705,433	6,043,317	86,393,348	1,355,941	6,663,153	102,764,839	1,811,843	9,534,040

STATEMENT—Continued.

Articles.	1852.			1853.			1854.		
	Foreign im-ported.	Foreign ex-ported.	Domestic ex-ported.	Foreign im-ported.	Foreign ex-ported.	Domestic ex-ported.	Foreign im-ported.	Foreign ex-ported.	Domestic ex-ported.
Iron and manufactures of iron, and iron and steel.....	\$18,957,993	\$134,937	\$2,303,819	\$27,255,425	\$262,343	\$2,499,653	\$29,341,775	\$795,872	\$4,210,350
Cast, shear, German, and other steel.....	1,703,599	31,569	-----	2,970,313	31,637	-----	2,477,709	53,247	-----
Wool, unmanufactured.....	1,930,711	54,285	-----	2,669,718	51,987	-----	2,822,185	41,668	-----
Cotton, manufactures of.....	17,573,964	256,878	-----	27,621,911	343,989	-----	32,382,594	1,262,897	-----
Silk, manufactures of.....	19,689,496	997,030	7,672,151	27,731,313	1,254,363	8,768,894	33,949,503	1,468,179	5,535,516
Silk, unmanufactured.....	378,747	7,143	-----	722,931	282	-----	1,099,389	7,966	-----
Flax, unmanufactured.....	21,651,752	604,855	-----	30,434,866	607,294	-----	34,696,831	843,154	-----
linen and linen fabrics.....	175,342	-----	-----	136,684	-----	-----	250,391	-----	-----
Hemp, unmanufactured.....	8,515,709	131,153	-----	10,236,037	149,399	-----	10,863,536	179,598	-----
manilla, sun, and other, of India.....	164,588	377	18,649	329,122	2,310	18,195	378,246	42,614	93,699
Silk and worsted goods.....	391,608	47,831	13,622	479,171	45,567	16,784	598,251	52,318	79,717
Laces, insertings, braids, and embroideries of wool, cotton, silk, or linen.....	942,422	9,584	-----	1,591,791	4,572	-----	1,528,329	56,679	-----
	1,667,513	6,265	-----	1,880,918	3,981	-----	1,594,038	21,037	-----
Total.....	93,743,174	2,281,927	10,008,241	134,059,220	2,757,124	11,303,525	151,982,777	4,825,229	9,919,262

STATEMENT—Continued.

Articles.	1855.		1856.	
	Foreign im- ported.	Foreign ex- ported.	Foreign im- ported.	Foreign ex- ported.
Iron and manufactures of iron, and iron and steel	\$22,980,728	\$1,565,523	\$22,041,939	\$423,221
Cast, shear, German, and other steel	2,593,137	63,088	2,538,323	25,598
Wool, unmanufactured	2,072,139	131,442	1,665,064	14,997
manufatures of	24,404,149	2,327,701	31,961,793	1,256,632
Cotton, manufactures of	17,767,112	2,012,554	25,917,999	1,580,495
Silk, unmanufactured	751,617	71,122	991,234	4,255
manufatures of	24,366,556	902,135	30,226,532	576,513
Flax, unmanufactured	286,809		132,461	
linen and linen fabrics	8,617,165	278,850	11,189,463	179,666
Hemp, unmanufactured	112,763	57,305	57,676	54,249
manufatures of	266,829	27,236	253,730	19,635
manilla, sun, and other, of India	2,045,653	198,136	1,945,044	12,256
Silk and worsted goods	1,133,839	118,557	1,335,247	14,963
Laces, insertings, braids, and embroideries of wool, cotton, silk, or linen	4,978,315	155,865	6,265,963	77,757
Total	112,366,811	7,909,494	136,622,468	4,240,237
				11,210,405

REPORT ON THE FINANCES.

STATEMENT—Continued.

Articles.	1857.		
	Foreign imported.	Foreign exported.	Domestic exported.
Iron and manufactures of iron, and iron and steel.....	\$23,320,497	\$472,910	\$4,884,967
Cast, shear, German, and other steel.....	2,633,614	27,703	-----
Wool, unmanufactured.....	2,125,744	920	19,007
manufactures of.....	31,286,118	437,498	-----
Cotton, manufactures of.....	28,685,726	570,802	6,115,177
Silk, unmanufactured.....	953,734	4,163	-----
manufactures of.....	27,800,319	157,186	-----
Flax, unmanufactured.....	220,738	-----	-----
linen and linen fabrics.....	11,441,542	92,930	-----
Hemp, unmanufactured.....	423,533	11,871	46,907
manufactures of.....	519,582	15,368	34,753
manilla, sun, and other, of India...	2,353,891	86,182	-----
Silk and worsted goods.....	1,580,246	1,169	-----
Laces, insertings, braids, and embroideries of wool, cotton, silk, or linen.....	5,894,890	9,532	-----
Total.....	139,240,174	1,888,234	11,100,811

TREASURY DEPARTMENT,
Register's Office, November 19, 1857.

F. BIGGER, *Register.*

Statement exhibiting the value of iron, manufactures of iron, and iron and steel, steel, sugar, wines, and all fabrics of which wool, cotton, silk, flax, or hemp, is a component part, imported annually, from 1847 to 1856, both inclusive, with the duties which accrued thereon during each year, respectively, and brandies, for the years 1856 and 1857.

Articles.	1847.		1848.		1849.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Iron, manufactures of iron, and iron and steel	\$8,781,252	\$2,751,407 66	\$12,626,854	\$3,736,223 20	\$13,831,823	\$4,132,780 50
Cast, shear, German, and other steel.....	1,136,458	166,780 40	1,384,937	203,909 00	1,227,138	194,688 95
Manufactures of wool.....	10,998,933	3,365,277 94	16,240,883	4,247,170 50	13,704,606	3,780,863 65
cotton.....	16,192,875	4,117,803 01	18,421,689	4,568,687 70	15,754,841	3,911,677 55
silk.....	11,733,371	2,833,850 75	14,543,634	3,739,650 05	13,791,232	3,553,438 55
flax.....	5,154,837	1,093,180 65	6,624,648	1,327,231 20	6,907,242	1,184,665 50
hemp.....	684,880	136,754 88	658,075	131,615 00	619,774	1,103,954 80
Wines.....	1,801,951	439,873 22	1,434,009	570,595 60	1,821,157	726,374 50
Sugar.....	9,877,212	3,375,815 53	9,479,617	2,343,945 10	8,048,900	2,414,670 00
Articles of which wool, cotton, silk, flax, or hemp, is a component part, but which cannot properly be classified with either, viz:						
Silk and worsted goods.....	1,965,995	535,555 25	2,456,652	614,163 00	2,452,289	613,072 25
Embroideries of wool, cotton, silk, and linen						
Clothing, ready-made, and articles of wear	676,404	228,488 30	653,222	195,966 60	587,590	176,277 00
Laces, thread, and insertings.....	370,028	67,900 50	263,859	52,771 80	176,375	35,275 00
cotton, insertings, trimmings, laces, and braids.....	398,514	99,628 50	716,552	179,138 00	663,991	165,997 75
Cordage, untarred, tarred, and cables.....	67,592	31,863 18	239,526	59,881 50	146,410	36,602 50
Twine and packthread.....	54,809	13,756 50	45,575	12,479 50	34,378	10,313 40
Peines.....	446	80 50	502	150 60	182	54 60
Total.....	68,884,657	19,256,016 77	84,580,334	22,473,478 15	78,667,928	21,040,766 50

STATEMENT—Continued.

Articles.	1850.		1851.		1852.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Iron, manufactures of iron, and iron and steel.	\$16,333, 145	\$4,876, 811 00	\$17,306, 700	\$5,170, 213 70	\$18,957, 993	\$5,686, 763 80
Cast, shear, German, and other steel.	1,332, 253	211, 106 05	1,570, 063	250, 706 15	1,703, 599	274, 332 30
Manufactures of wool.	17,151, 509	4,752, 782 30	19,507, 309	5,407, 688 85	17,573, 694	4,831, 729 15
cotton.	20,108, 719	5,002, 633 55	22,164, 442	5,516, 962 00	19,689, 496	4,837, 838 45
silk.	17,639, 624	4,518, 423 65	25,777, 245	6,574, 792 55	21,561, 752	5,529, 273 50
flax.	8,134, 674	1,630, 900 00	8,795, 740	1,765, 497 80	8,515, 709	1,708, 319 10
hemp.	588, 446	117, 889 20	661, 768	132, 353 60	391, 608	78, 321 60
Wines.	2,065, 922	823, 608 60	2,359, 279	941, 190 80	2,203, 230	878, 604 60
Sugar.	7,555, 146	2,266, 543 80	13,841, 426	4,152, 427 80	14,712, 847	4,413, 854 10
Articles of which wool, cotton, silk, flax, or hemp, is a component part, but which cannot properly be classified with either, viz :						
Silk and worsted goods.	1,653, 309	413, 452 25	1,783, 076	445, 769 00	1,667, 513	416, 378 25
Embroideries of wool, cotton, silk, and linen.	813, 261	243, 978 30	1,058, 994	317, 698 20	1,368, 812	410, 643 60
Clothing, ready-made, and articles of wear.	185, 925	37, 185 00	223, 115	44, 623 00	160, 385	32, 077 00
Laces, thread, and insertings.						
cotton insertings, trimmings, laces, and braids.	672, 627	168, 156 75	756, 651	189, 162 75	535, 056	133, 764 00
Cordage, untarred, tarred, and cables.	257, 377	64, 344 25	213, 785	63, 446 25	205, 417	51, 354 25
Twine and packthread.	62, 106	18, 631 80	50, 282	15, 084 60	45, 014	13, 504 20
Beines.	590	177 00	299	89 70	742	222 60
Total.	94,555, 133	25,146, 423 50	116,070, 174	30,977, 706 75	109,292, 867	29,327, 780 50

STATEMENT—Continued.

Articles.	1853.		1854.		1855.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.
Iron, manufactures of iron, and iron and steel	\$27,255,425	\$8,152,621 40	\$29,341,775	\$8,777,066 80	\$22,980,728	\$6,873,058 00
Cast, shear, German, and other steel	2,970,313	476,868 70	2,477,709	403,624 95	2,593,137	431,757 10
Manufactures of wool	27,621,911	7,625,914 05	32,382,594	8,986,151 85	24,404,149	6,755,005 80
cotton	27,731,313	6,924,408 30	33,949,803	8,513,717 85	17,757,112	4,319,033 45
silk	30,434,886	7,748,378 75	34,696,831	8,805,359 65	24,366,566	6,129,583 95
flax	10,236,037	2,056,004 50	10,863,536	2,178,895 90	8,617,165	1,723,573 90
hemp	479,171	95,834 20	598,251	179,475 30	266,829	53,365 80
Brandies	2,995,631	1,194,802 20	3,370,802	1,198,614 40	3,114,824	1,098,304 40
Wines	14,987,776	4,496,332 80	13,700,789	4,110,236 70	14,673,547	4,402,064 10
Sugar						
Articles of which wool, cotton, silk, flax, or hemp, is a component part, but which cannot properly be classified with either, viz:						
Silk and worsted goods	1,880,918	470,229 50	1,594,038	398,509 50	1,123,839	283,459 75
Embroideries of wool, cotton, silk, and linen	2,307,135	692,140 50	3,927,141	1,178,142 30	3,892,749	1,167,824 70
Clothing, ready-made, and articles of wear	252,170	50,434 00	368,399	73,679 80	1,975,662	592,698 60
Laces, thread, and insertings					318,611	63,702 20
cotton insertings, trimmings, laces, braids, &c.	841,757	210,439 25	853,552	213,388 00	767,055	191,763 75
Cordage, untarred, tarred, and cables	121,660	30,415 00	256,969	63,992 25	187,124	46,781 00
Twine and packthread	58,546	17,563 80	78,553	23,565 90		
Selines	404	121 20	1,540	462 00	956,704	16,711 20
Total	150,175,053	40,242,508 15	168,460,982	45,104,833 15	127,104,691	34,148,687 70

* Twine and selines are under one head for the year 1855.

STATEMENT—Continued.

Articles.	1856.		1857.
	Value.	Duties.	Value. Duties.
Iron, manufactures of iron, and iron and steel.....	\$32, 041, 939	\$6, 687, 975 70	\$23, 320, 497 \$6, 995, 619 70
Cast, shear, German, and other steel.....	2, 538, 323	422, 746 85	2, 633, 614 437, 958 20
Manufactures of wool.....	31, 961, 793	8, 836, 366 40	31, 286, 118 8, 633, 566 60
cotton.....	25, 917, 999	6, 333, 740 05	28, 685, 726 8, 035, 194 75
silk.....	30, 226, 532	7, 604, 846 15	27, 800, 319 7, 010, 190 45
flax.....	11, 189, 463	2, 238, 384 70	11, 441, 542 3, 288, 999 60
hemp.....	253, 730	50, 746 00	519, 582 103, 916 40
Brandy.....	2, 859, 342	2, 859, 342 00	2, 527, 262 2, 527, 262 00
Wines.....	6, 796, 058	2, 718, 423 20	4, 274, 205 1, 709, 612 00
Sugar.....	22, 538, 653	6, 761, 595 90	42, 776, 501 12, 832, 950 30
Articles of which wool, cotton, silk, flax, or hemp, is a com- ponent part, but which cannot properly be classed with either, viz : Silk and worsted goods.....	1, 335, 247	333, 811 75	1, 530, 246 395, 061 50
Embroideries of wool, cotton, silk, and linen.....	4, 664, 353	1, 399, 305 90	4, 443, 175 1, 332, 952 50
Clothing, ready-made, and articles of wear.....	1, 978, 344	593, 503 20	1, 918, 988 575, 696 40
Laces, thread, and insertings.....	410, 591	82, 118 20	321, 961 64, 392 20
cotton insertings, trimmings, laces, braids, &c.....	1, 191, 019	297, 754 75	1, 129, 754 282, 438 50
Cordage, untarred, tarred, and cables.....	192, 172	33, 043 00	156, 532 39, 133 00
Twine and packthread.....	53, 821	16, 146 30	59, 957 17, 987 10
Seines.....			
Total.....	166, 089, 379	47, 168, 850 05	184, 875, 979 54, 282, 931 20

o Twine and seines are under one head for the years 1855, 1856, and 1857.

TREASURY DEPARTMENT, Register's Office, November 19, 1857.

F. BIGGER, Register.

No. 39.

Statement exhibiting the exports to and the imports from Canada and other British possessions in North America, from the 1st day of July 1851, to the 30th day of June 1857.

Years ending—	Exports.			Imports.	Increase each successive year over 1852.	
	Foreign.	Domestic.	Total.		Exports.	Imports.
June 30, 1852..	\$3,853,919	\$6,655,097	\$10,509,016	\$6,110,299	-----	-----
1853..	5,736,555	7,404,087	13,140,642	7,550,781	\$2,631,626	\$1,440,419
1854	9,362,716	15,204,144	24,566,860	8,927,560	14,057,844	2,817,261
1855..	11,999,378	15,806,642	27,806,020	15,136,734	17,297,004	9,026,435
1856..	6,314,652	22,714,697	29,029,349	21,310,421	18,520,333	15,200,122
1857..	4,326,369	19,936,113	24,262,482	22,124,296	13,753,466	16,013,997
Total.....	41,593,589	87,720,780	129,314,369	81,160,028	66,260,273	44,498,234

TREASURY DEPARTMENT, *Register's Office*, November 19, 1857.

F. BIGGER, *Register*.

No. 40.—General result of all receipts and disposal of merchandise, &c.—Continued.

REPORT ON THE FINANCES.

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	1856.				1857.			
	November.		December.		January.		February.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
1. Value of merchandise in warehouse on the 1st of each month.	\$20,879,574	\$7,943,706	\$21,946,703	\$7,381,468	\$23,336,683	\$7,782,287	\$21,776,295	\$7,169,037
2. Value of merchandise received in warehouse from foreign ports during each month.	4,098,492	1,238,010	5,221,080	1,588,692	1,330,021	833,366	6,443,332	1,871,776
3. Value of merchandise received in warehouse transported from other ports during each month.	665,481	217,268	585,722	186,904	442,038	128,009	284,480	84,242
4. Value of dutiable merchandise entered for consumption from foreign ports during each month.	12,619,008	3,004,348	12,525,214	2,997,306	19,542,089	4,803,891	25,569,775	5,991,547
5. Value of free merchandise entered for consumption from foreign ports during each month.	5,263,894	.....	5,465,150	.....	3,964,058	.....	7,971,982	.....
6. Value of merchandise entered for consumption from warehouse during each month.	2,933,689	1,022,200	3,509,361	1,055,058	4,583,579	1,471,025	4,210,937	1,228,694
7. Value of merchandise entered for transportation to other ports during each month.	453,489	156,009	504,219	176,573	388,870	137,446	537,966	162,750
8. Value of merchandise entered for exportation from warehouse during each month.	769,430	203,385	720,179	168,176	604,132	149,012	1,457,898	317,615
9. Value of merchandise in warehouse at the close of each month.	21,946,703	7,381,468	23,336,683	7,782,287	21,776,295	7,169,037	22,775,970	6,488,387
10. Value of merchandise in transitu at the close of each month..	1,799,406	584,467	1,746,671	531,383	1,559,322	499,279	1,322,124	416,116

No. 41.

Synopsis of the returns of the banks in the different States at the dates annexed.

State.	Date.	No. of banks and branches.	Capital.	Loans and discounts.	Stocks.	Real estate.	Other investments.	Due by other banks.	Notes of other banks.	Specie funds.	Specie.	Circulation.	Deposits.	Due to other banks.	Other liabilities.
Maine.....	Oct., 1850	33	\$3,948,000	\$5,830,930	.....	\$111,402	.....	\$778,955	\$187,425	.....	\$475,530	\$2,654,308	\$1,923,671	\$48,006	\$28,985
	Jan., 1854	60	5,913,870	11,105,519	.....	116,843	.....	1,581,596	365,490	.....	1,132,610	5,317,750	2,446,470	135,871	49,492
	June, 1854	6	2,362,369	13,114,627	.....	123,011	.....	1,681,327	553,679	.....	1,163,532	4,693,906	2,816,104	161,598	164,636
	Dec., 1854	71	7,301,253	13,181,908	.....	119,694	.....	1,781,065	539,974	.....	1,025,206	6,691,815	2,914,601	173,698	184,329
	Dec., 1855	75	7,899,783	13,066,956	.....	113,789	.....	1,396,430	464,561	.....	753,085	5,077,248	2,011,028	118,971	104,179
	Jan., 1857	76	8,135,735	13,277,620	.....	138,251	.....	1,158,376	375,216	.....	705,143	4,641,646	1,994,728	145,088	121,743
	Dec., 1857	92	9,375,900	13,277,620	.....	43,670	.....	447,453	91,444	.....	199,399	1,897,111	566,654	.....	.....
New Hampshire.....	Dec., 1850	35	3,376,000	6,518,185	.....	54,153	.....	587,839	157,687	.....	180,339	3,021,579	868,357	.....	.....
	Jan., 1854	35	3,416,000	6,731,885	.....	53,719	.....	593,435	103,183	.....	182,319	3,031,596	880,071	.....	.....
	June, 1854	35	3,416,000	6,684,015	.....	53,596	.....	607,139	111,684	.....	172,509	2,969,769	977,950	.....	.....
	Sept., 1854	36	3,626,000	6,891,621	.....	53,343	.....	602,447	134,860	.....	176,434	3,079,548	975,416	.....	.....
	Dec., 1854	46	4,449,300	8,037,437	.....	56,519	.....	769,963	241,383	.....	936,411	3,589,482	958,473	.....	.....
	Dec., 1855	49	4,831,000	8,846,431	.....	75,693	.....	741,475	136,504	.....	936,013	3,677,689	1,038,803	.....	.....
	Aug., 1857	97	2,197,240	4,493,719	40,500	94,497	.....	1,001,759	137,637	\$3,376	197,325	2,856,037	546,703	39,984	.....
Vermont.....	Aug., 1853	33	2,914,040	6,840,939	117,125	104,768	\$16,321	1,301,033	185,993	.....	188,173	4,764,439	724,216	82,133	.....
	Aug., 1854	40	3,275,636	6,572,931	140,864	136,115	85,132	1,079,686	125,992	34,071	196,608	3,986,709	745,170	15,715	.....
	July and Aug., 1855	42	3,603,460	6,710,922	151,675	123,237	49,428	1,156,362	54,556	29,845	201,545	3,704,341	801,026	4,788	7,647
	July and Aug., 1856	41	3,856,946	7,392,951	114,569	135,866	52,681	1,142,104	43,146	39,440	218,858	3,970,730	797,535	7,346	317
	Sept., 1856	136	36,925,050	63,320,024	.....	988,325	.....	5,335,003	4,048,521	.....	9,993,178	17,005,836	11,176,897	6,519,926	449,084
	Sept., 1857	137	43,270,500	77,172,079	.....	1,090,463	.....	6,067,412	5,346,161	.....	3,563,782	21,172,369	15,087,904	8,608,238	474,051
	Aug., 1858	143	54,492,660	93,341,955	.....	1,186,509	.....	8,295,682	5,365,594	.....	3,828,408	21,803,758	18,783,281	6,930,006	563,313
Massachusetts.....	Aug., 1855	169	58,632,350	99,506,711	.....	1,281,601	.....	7,010,323	4,547,710	.....	4,409,409	35,116,094	31,478,717	5,947,835	494,549
	Oct., 1856	172	58,598,800	101,132,762	.....	1,426,392	.....	7,574,791	5,248,579	.....	4,555,571	36,544,315	33,437,956	4,807,601	931,866
	Sept., 1850	63	11,645,492	15,492,547	151,277	989,844	13,461	441,164	537,761	.....	997,661	2,552,865	1,488,596	654,566	133,773
	Sept., 1853	77	15,917,429	22,844,911	121,414	964,812	28,145	1,004,683	844,329	.....	359,691	4,893,589	2,938,856	1,093,215	363,739
	Sept., 1854	87	17,511,162	25,234,304	111,988	962,164	35,429	932,619	880,734	.....	312,600	5,035,073	2,772,397	1,046,658	329,425
	Sept., 1855	92	18,682,802	26,385,458	131,078	983,092	70,385	1,242,362	1,157,251	.....	385,767	5,045,104	2,914,596	1,192,445	357,539
	Dec., 1856	98	20,275,899	28,670,343	128,539	479,650	70,133	1,255,323	1,981,754	.....	518,248	5,521,909	3,141,657	1,475,221	659,703
Rhode Island.....	Sept., 1850	63	11,645,492	15,492,547	151,277	989,844	13,461	441,164	537,761	.....	997,661	2,552,865	1,488,596	654,566	133,773
	Sept., 1853	77	15,917,429	22,844,911	121,414	964,812	28,145	1,004,683	844,329	.....	359,691	4,893,589	2,938,856	1,093,215	363,739

No. 41.—Continued.

State.	Date.	No. of banks and branches.	Capital.	Loans and discounts.	Stocks.	Real estate.	Other investments.	Due by other banks.	Notes of other banks.	Specie funds.	Specie.	Circulation.	Deposits.	Due to other banks.	Other liabilities.
Connecticut	April, 1850	43	\$9,907,503	\$15,607,315	.....	\$389,983	\$396,035	\$1,637,411	\$345,349	\$103,614	\$640,622	\$25,923,894	\$2,385,311	\$468,765	\$38,961
	April, 1853	55	16,544,594	24,601,165	.....	384,800	713,414	1,890,665	436,538	299,294	1,115,857	10,224,441	3,542,934	716,770	839,561
	April, 1854	63	16,597,891	26,292,321	.....	384,212	564,532	1,900,668	459,952	296,931	1,207,207	11,919,566	3,910,166	1,068,655	1,022,940
	April, 1855	68	17,147,355	28,574,456	.....	373,612	673,037	3,472,975	341,758	311,320	1,006,401	6,817,102	3,433,081	945,844	462,976
	April, 1856	71	18,913,372	29,511,145	.....	453,132	688,138	3,934,965	387,319	246,248	1,006,401	6,817,102	4,090,833	875,287	911,456
New York	Sept., 1850	198	48,618,762	107,132,388	13,177,944	3,231,529	738,120	10,403,509	3,031,937	10,098,824	10,045,330	36,415,536	30,774,193	31,873,929	2,964,797
	Dec., 1853	313	79,018,950	153,118,468	21,453,565	5,272,690	131,628	11,529,339	3,488,890	15,175,670	14,149,769	92,573,153	75,554,481	20,227,967	5,846,627
	June, 1854	324	81,589,249	161,348,934	20,641,474	5,556,571	665,162	10,655,381	3,591,907	20,351,709	10,792,429	91,206,903	63,917,411	21,636,504	4,986,632
	Sept., 1854	329	83,773,288	163,216,392	20,840,653	5,178,831	767,642	12,475,292	3,665,954	16,453,229	13,661,565	91,507,780	81,970,841	21,061,456	4,791,864
	Sept., 1855	338	85,859,590	192,161,111	20,590,150	5,857,537	.....	12,696,517	2,968,038	18,066,545	10,910,330	91,340,003	81,852,393	26,045,439	3,615,592
New Jersey	Sept., 1856	311	96,361,301	205,692,498	24,027,553	6,895,945	.....	12,179,169	2,955,205	25,675,628	12,686,771	94,019,633	96,907,970	29,014,125	6,767,333
	Jan., 1851	28	3,754,900	7,158,977	.....	270,546	183,468	1,578,663	.....	.....	692,855	3,046,636	2,411,861	373,425	.....
	Jan., 1853	38	5,147,741	10,663,627	.....	287,604	224,448	432,378	42,685	20,949	805,513	4,917,412	4,133,454	466,561	.....
	Jan., 1855	52	5,314,885	9,177,334	.....	240,921	158,396	1,810,707	418,342	.....	786,452	3,552,553	3,290,461	463,675	.....
	Jan., 1857	46	6,592,362	10,899,919	.....	265,228	71,357	2,396,249	502,949	.....	782,639	4,285,073	3,994,541	616,321	.....
Pennsylvania	Jan., 1857	46	6,592,362	10,899,919	.....	265,228	71,357	2,396,249	502,949	.....	782,639	4,285,073	3,994,541	616,321	.....
	Nov., 1850	58	17,996,222	39,430,145	1,498,354	1,134,413	1,903,064	4,266,916	2,591,963	2,864,944	4,327,394	11,798,986	18,464,779	5,557,740	156,878
	Nov., 1853	66	19,768,894	48,606,884	1,141,649	1,007,643	3,625,756	5,375,132	3,801,410	3,679,120	4,331,656	17,430,346	22,747,991	4,640,970	36,647
	Nov., 1854	64	19,864,925	48,641,389	1,139,740	599,662	4,840,118	5,106,673	3,765,420	3,997,949	3,944,602	16,883,069	21,076,463	3,830,653	.....
	Nov., 1855	71	22,026,596	52,549,189	1,126,674	678,018	5,647,613	4,460,670	4,460,670	155,376	6,738,650	16,883,198	25,340,614	4,353,456	96,792
Delaware	Nov., 1856	71	22,026,596	52,549,189	1,126,674	678,018	5,647,613	4,460,670	4,460,670	155,376	6,738,650	16,883,198	25,340,614	4,353,456	96,792
	Jan., 1851	9	1,993,185	2,264,313	53,986	117,961	2,000	366,545	74,606	51,023	159,973	832,960	502,755	170,873	.....
	Jan., 1854	9	1,343,185	2,915,602	62,681	124,302	.....	352,268	81,511	177,293	133,367	1,263,033	660,947	107,075	.....
	Jan., 1855	10	1,393,175	3,048,141	37,466	124,556	20,140	467,179	281,631	177,293	133,367	1,263,033	660,947	107,075	.....
	Jan., 1857	11	1,426,185	3,091,376	44,068	137,534	3,814	387,079	281,631	177,293	133,367	1,263,033	660,947	107,075	.....
Maryland	Jan., 1857	11	1,426,185	3,091,376	44,068	137,534	3,814	387,079	281,631	177,293	133,367	1,263,033	660,947	107,075	.....
	Jan., 1851	25	6,123,881	14,900,816	760,417	405,945	768	1,772,200	955,798	78,532	2,709,699	2,532,869	5,838,766	1,923,206	9,895
	Jan., 1854	25	6,596,409	18,568,441	825,339	321,007	28,326	1,681,036	1,556,687	1,695,092	4,015,090	4,918,361	6,621,663	2,345,791	71,645
	Jan., 1855	29	10,411,874	27,568,716	618,265	333,930	595,923	1,646,168	1,566,361	96,516	3,967,225	4,118,197	7,368,986	1,511,970	931,320
	Jan., 1856	31	13,267,278	32,565,564	755,278	402,917	698,890	1,646,168	1,482,744	82,961	3,967,225	4,118,197	7,368,986	1,511,970	931,320
Maryland	Jan., 1857	31	13,267,278	32,565,564	755,278	402,917	698,890	1,646,168	1,482,744	82,961	3,967,225	4,118,197	7,368,986	1,511,970	931,320
	Jan., 1851	25	6,123,881	14,900,816	760,417	405,945	768	1,772,200	955,798	78,532	2,709,699	2,532,869	5,838,766	1,923,206	9,895
	Jan., 1854	25	6,596,409	18,568,441	825,339	321,007	28,326	1,681,036	1,556,687	1,695,092	4,015,090	4,918,361	6,621,663	2,345,791	71,645
	Jan., 1855	29	10,411,874	27,568,716	618,265	333,930	595,923	1,646,168	1,566,361	96,516	3,967,225	4,118,197	7,368,986	1,511,970	931,320
	Jan., 1856	31	13,267,278	32,565,564	755,278	402,917	698,890	1,646,168	1,482,744	82,961	3,967,225	4,118,197	7,368,986	1,511,970	931,320

Virginia.....	Oct., 1860	9, 394, 545	19, 646, 777	369, 914	764, 292	340, 488	1, 925, 033	552, 153	.....	2, 098, 174	10, 256, 967	4, 717, 732	308, 641	.....	5, 495
	Jan., 1864	12, 786, 468	24, 913, 789	2, 239, 812	736, 551	56, 239	2, 710, 180	1, 271, 433	196, 648	2, 728, 042	14, 286, 782	6, 513, 527	635, 127	.....	51, 546
	Jan., 1865	34, 127, 300	786, 952	3, 127, 300	786, 952	75, 369	1, 925, 033	552, 153	247, 909	2, 728, 042	14, 286, 782	6, 513, 527	635, 127	.....	98, 595
	Jan., 1866	57, 12, 663, 000	24, 593, 575	3, 184, 966	807, 861	494, 682	2, 485, 211	1, 306, 989	13, 402	3, 052, 141	12, 665, 027	7, 397, 474	729, 597	.....	36, 525
	Jan., 1867	3, 789, 250	6, 086, 720	150, 000	127, 806	16, 788	1, 074, 784	483, 917	.....	1, 645, 028	4, 249, 893	942, 092	60, 682	.....	4, 825
North Carolina.....	Dec., 1863	4, 618, 565	10, 386, 247	64, 175	137, 154	.....	642, 569	642, 531	73, 334	1, 857, 048	7, 390, 667	1, 808, 567	186, 993	.....	51, 013
	Nov., 1864	5, 205, 073	11, 468, 527	123, 275	145, 033	12, 789	672, 981	409, 764	36, 528	1, 291, 436	6, 667, 763	1, 130, 325	112, 047	.....	16, 907
	Nov. & Dec., 1865	6, 031, 945	11, 558, 430	123, 995	171, 037	4, 067	783, 652	376, 990	.....	1, 360, 995	5, 790, 092	1, 101, 113	324, 532	.....	10, 710
	Nov., 1866	6, 435, 250	12, 636, 521	94, 116	192, 475	7, 913	846, 416	366, 076	1, 378	1, 156, 983	6, 301, 293	1, 170, 026	224, 821	.....	6, 645
	1866, Jan., 1867	12, 213, 031	23, 212, 330	962, 611	338, 429	266, 205	5, 020, 993	810, 985	306, 909	2, 218, 223	11, 771, 270	2, 065, 686	3, 035, 893	.....	33, 960
South Carolina.....	Jan., 1861	18, 16, 598, 156	24, 363, 690	2, 775, 059	419, 370	1, 369, 562	1, 611, 709	643, 639	.....	1, 631, 973	9, 715, 763	3, 732, 900	1, 678, 591	.....	193, 193
	June, 1864	18, 16, 598, 156	24, 363, 690	2, 775, 059	419, 370	1, 369, 562	1, 611, 709	643, 639	.....	1, 631, 973	9, 715, 763	3, 732, 900	1, 678, 591	.....	143, 267
	Sept., 1864	18, 16, 598, 156	24, 363, 690	2, 775, 059	419, 370	1, 369, 562	1, 611, 709	643, 639	.....	1, 631, 973	9, 715, 763	3, 732, 900	1, 678, 591	.....	52, 936
	Sept., 1865	20, 17, 516, 000	23, 235, 900	3, 483, 011	600, 880	951, 231	1, 057, 476	424, 125	.....	1, 283, 284	6, 739, 632	2, 871, 085	1, 197, 949	.....	46, 532
	Jan., 1867	40, 13, 637, 642	25, 227, 370	3, 265, 676	631, 273	696, 662	1, 180, 938	539, 497	.....	1, 197, 774	10, 664, 653	3, 592, 731	3, 516, 962	.....	3, 353, 119
Georgia.....	Dec., 1856	12, 482, 198	11, 421, 625	1, 574, 319	7, 195, 051	2, 377, 715	3, 117, 466	535, 295	141, 300	2, 112, 146	9, 898, 927	2, 580, 827	433, 422	.....	1, 472, 191
	Dec., 1853	12, 482, 198	11, 421, 625	1, 574, 319	7, 195, 051	2, 377, 715	3, 117, 466	535, 295	247, 252	2, 112, 146	9, 898, 927	2, 580, 827	433, 422	.....	1, 059, 935
	July, 1864	21, 13, 413, 100	11, 646, 538	2, 351, 661	6, 306, 929	425, 130	1, 094, 368	653, 744	43, 611	1, 431, 860	6, 086, 569	2, 034, 435	462, 091	.....	1, 199, 309
	Aug. & Jan., 1865	11, 508, 717	16, 758, 403	1, 671, 324	4, 553, 503	135, 296	1, 283, 624	846, 675	513, 697	1, 955, 966	10, 092, 809	2, 535, 256	1, 334, 098	.....	692, 918
	(Oct., Nov., 1866	15, 428, 690	16, 649, 201	2, 248, 063	6, 368, 280	534, 619	1, 368, 971	1, 480, 570	31, 928	1, 702, 108	9, 147, 011	3, 126, 530	1, 663, 429	.....	872, 644
	Dec., 1867	1, 800, 580	4, 670, 452	70, 351	195, 297	81, 000	980, 334	63, 865	.....	1, 098, 820	2, 568, 223	1, 471, 963	196, 011	.....	600, 732
Alabama.....	Jan., 1831	2, 910, 000	4, 895, 142	471, 156	63, 291	31, 500	369, 084	111, 006	.....	1, 195, 924	2, 711, 167	1, 071, 163	663, 514	.....	15, 000
	Jan., 1834	2, 910, 000	4, 895, 142	471, 156	63, 291	31, 500	369, 084	111, 006	45, 647	1, 195, 924	2, 711, 167	1, 071, 163	663, 514	.....	15, 000
	Jan., 1835	2, 910, 000	4, 895, 142	471, 156	63, 291	31, 500	369, 084	111, 006	.....	1, 195, 924	2, 711, 167	1, 071, 163	663, 514	.....	15, 000
	Jan., 1836	2, 910, 000	4, 895, 142	471, 156	63, 291	31, 500	369, 084	111, 006	.....	1, 195, 924	2, 711, 167	1, 071, 163	663, 514	.....	15, 000
	Jan., 1837	2, 277, 500	6, 543, 209	142, 201	78, 145	1, 222	685, 362	504, 287	.....	1, 193, 312	3, 177, 234	2, 825, 269	703, 443	.....	5, 000
Louisiana.....	Jan., 1851	12, 370, 300	19, 309, 108	2, 955, 169	9, 043, 149	2, 995, 898	2, 995, 898	.....	1, 900, 000	5, 716, 001	5, 050, 930	8, 464, 380	1, 384, 290	.....	2, 348, 819
	Jan., 1854	12, 370, 300	19, 309, 108	2, 955, 169	9, 043, 149	2, 995, 898	2, 995, 898	.....	1, 900, 000	5, 716, 001	5, 050, 930	8, 464, 380	1, 384, 290	.....	2, 348, 819
	Jan., 1855	12, 370, 300	19, 309, 108	2, 955, 169	9, 043, 149	2, 995, 898	2, 995, 898	.....	1, 900, 000	5, 716, 001	5, 050, 930	8, 464, 380	1, 384, 290	.....	2, 348, 819
	Dec., 1856	12, 370, 300	19, 309, 108	2, 955, 169	9, 043, 149	2, 995, 898	2, 995, 898	.....	1, 900, 000	5, 716, 001	5, 050, 930	8, 464, 380	1, 384, 290	.....	2, 348, 819
	Dec., 1856	12, 370, 300	19, 309, 108	2, 955, 169	9, 043, 149	2, 995, 898	2, 995, 898	.....	1, 900, 000	5, 716, 001	5, 050, 930	8, 464, 380	1, 384, 290	.....	2, 348, 819
Mississippi.....	April, 1851	118, 460	119, 975	.....	8, 400	392, 641	392, 641	13, 309	.....	.....	181, 300	4, 500	142, 300	.....	.....
	Jan., 1854	118, 460	119, 975	.....	8, 400	392, 641	392, 641	13, 309	.....	.....	181, 300	4, 500	142, 300	.....	.....
	Jan., 1855	118, 460	119, 975	.....	8, 400	392, 641	392, 641	13, 309	.....	.....	181, 300	4, 500	142, 300	.....	.....
	Jan., 1856	118, 460	119, 975	.....	8, 400	392, 641	392, 641	13, 309	.....	.....	181, 300	4, 500	142, 300	.....	.....
	Jan., 1857	118, 460	119, 975	.....	8, 400	392, 641	392, 641	13, 309	.....	.....	181, 300	4, 500	142, 300	.....	.....
Tennessee.....	Jan., 1851	6, 594, 872	10, 992, 139	432, 009	669, 590	67, 332	1, 443, 791	729, 186	126, 490	1, 456, 778	6, 814, 376	1, 917, 757	61, 638	.....	108, 470
	Oct., 1853	6, 594, 872	10, 992, 139	432, 009	669, 590	67, 332	1, 443, 791	729, 186	126, 490	1, 456, 778	6, 814, 376	1, 917, 757	61, 638	.....	477, 425
	Jan., 1855	6, 717, 646	11, 755, 739	871, 976	486, 455	166, 395	1, 057, 140	491, 800	68, 909	1, 473, 640	5, 515, 563	2, 413, 418	211, 641	.....	55, 501
	Jan., 1856	6, 593, 693	14, 890, 609	1, 463, 455	541, 711	143, 696	1, 057, 140	491, 800	16, 037	1, 473, 640	5, 515, 563	2, 413, 418	211, 641	.....	664, 910
	Jan., 1857	6, 454, 423	16, 893, 300	2, 450, 306	590, 715	24, 169	2, 360, 700	1, 069, 409	62, 757	2, 094, 632	8, 401, 943	4, 575, 946	944, 917	.....	991, 263

No. 41—Continued.

State.	Date.	No. of banks and branches.	Capital.	Loans and discounts.	Stocks.	Real estate.	Other investments.	Due by other banks.	Notes of other banks.	Specie funds.	Specie.	Circulation.	Deposits.	Due to other banks.	Other liabilities.
Kentucky.	Jan., 1851	26	\$7,576,927	\$12,536,305	\$694,962	\$419,070	\$440,197	\$2,451,155	\$550,879	\$513,978	\$2,794,351	\$7,643,075	\$3,322,657	\$1,556,589	\$100,807
	Jan., 1854	37	10,869,665	17,398,296	892,134	416,192	307,358	3,984,405	1,115,750	\$513,978	4,596,249	13,573,510	3,102,156	9,809,031	.....
	Jan., 1855	34	10,369,717	17,397,567	743,033	416,920	216,500	3,319,718	686,370	.....	4,152,988	6,038,946	3,011,719	9,577,624	.....
	Jan., 1856	33	10,454,572	21,123,519	678,389	488,504	535,730	3,731,453	963,875	.....	4,611,766	12,634,523	3,698,757	9,555,953	592,000
	Jan., 1857	35	10,506,305	23,404,551	720,126	465,907	363,924	4,115,420	840,859	.....	4,406,106	13,682,915	4,473,378	9,953,372	50,000
	Jan., 1858	36	12,000,000	25,000,000	800,000	500,000	400,000	5,000,000	1,000,000	.....	5,000,000	15,000,000	5,000,000	10,000,000	.....
Missouri.	Jan., 1851	6	1,209,131	3,533,465	.....	123,928	973,317	66,028	37,510	.....	1,982,935	2,592,500	1,098,981	76,950	.....
	Jan., 1854	6	1,215,405	3,985,055	.....	116,151	121,372	132,781	292,590	.....	1,937,835	2,437,580	1,315,744	928,945	.....
	Nov., 1854	6	1,215,398	3,441,045	.....	111,185	.....	49,900	.....	.....	975,491	1,460,650	1,247,651	984,776	.....
	Dec., 1855	6	1,215,405	4,393,020	.....	104,022	.....	28,331	33,870	.....	4,355,050	2,805,660	1,321,126	172,425	.....
	Dec., 1856	6	1,215,405	4,112,791	.....	98,954	.....	75,991	196,910	.....	1,245,184	2,790,380	1,186,982	111,954	.....
	Jan., 1857	6	1,215,405	4,112,791	.....	98,954	.....	75,991	196,910	.....	1,245,184	2,790,380	1,186,982	111,954	.....
Illinois.	Jan., 1851	23	None.	None.	None.	None.	None.	None.	None.	None.	None.	None.	None.	None.	.....
	April, 1853	23	1,702,456	586,404	1,780,617	13,302	.....	880,541	233,576	.....	419,531	1,331,788	522,476	315,441	14,116
	April, 1854	29	2,513,700	316,841	2,671,903	31,158	1,388,203	878,612	383,329	63,692	555,132	2,323,526	1,286,101	.....	294,034
	Jan., 1856	38	3,840,946	337,675	3,777,676	79,940	1,108,148	2,354,571	517,066	37,165	1,894,357	4,490,985	1,987,234	.....	241,903
	Oct., 1856	42	5,872,144	1,740,671	5,120,613	53,632	.....	3,953,450	435,717	19,297	635,810	5,534,945	1,002,396	910,483	157,981
	Nov., 1856	14	2,082,950	4,395,090	.....	364,323	108,485	845,063	294,842	.....	1,197,880	2,422,445	630,325	112,175	.....
Indiana.	Dec., 1853	44	5,554,532	7,247,366	3,257,064	989,673	127,238	1,985,114	715,805	128,860	1,890,760	7,116,837	1,764,747	445,359	100,622
	July & Oct., 1854	59	7,281,934	9,305,651	6,148,537	949,298	.....	3,067,897	911,000	173,573	1,894,357	8,105,856	2,989,005	803,849	.....
	Oct., 1855, & Jan., 1856.	46	4,045,325	6,996,992	1,705,070	231,929	132,946	1,274,992	598,262	369,600	1,599,014	4,516,492	1,957,097	379,804	161,975
	July & Oct., 1855.	46	4,123,089	7,039,691	1,694,357	227,599	380,911	1,338,418	557,238	68,508	1,430,076	4,731,705	1,853,742	272,615	177,369
	Nov., 1855	57	8,718,365	17,059,593	2,300,891	451,593	460,692	3,373,972	1,195,855	93,400	2,750,537	11,053,700	5,310,555	1,305,839	343,846
	Feb., 1854	68	8,013,154	17,380,255	2,808,337	332,909	748,401	3,534,970	1,138,342	171,855	2,319,064	9,839,008	7,683,610	1,866,172	249,887
Ohio.	Aug., 1854	64	7,382,590	14,640,297	2,537,678	326,769	746,770	4,433,257	1,110,439	138,359	1,849,360	8,163,687	6,987,030	1,207,981	287,831
	Nov., 1854	65	7,166,581	13,578,328	2,466,947	298,922	1,006,525	2,731,312	905,555	158,310	1,690,105	8,074,132	5,450,566	949,737	411,652
	Feb., 1855	65	6,491,481	14,931,908	2,476,751	350,708	1,195,047	3,117,176	1,328,969	108,559	2,096,809	9,080,589	7,101,325	7,112,040	266,902
	Nov., 1855	61	6,742,421	15,223,241	2,740,686	310,145	68,337	2,749,558	1,190,853	38,007	2,016,814	9,153,639	6,543,420	2,022,961	382,758
	Jan., 1851	6	764,022	1,319,305	490,521	221,626	65,053	742,831	109,096	195	125,732	887,364	416,147	42,589	138,930
	Jan., 1854	7	1,048,718	2,100,083	637,725	144,998	154,969	1,048,891	108,941	4,882	195,672	1,270,989	1,078,606	438,489	1,078,606
Michigan.	Jan., 1855	6	960,416	1,900,942	555,431	146,035	15,345	392,550	118,784	6,169	143,123	500,942	1,170,974	93,297	157,522

No. 42.

Comparative view of the condition of the banks in different sections of the Union in 1853-'54, 1854-'55, 1855-'56, and 1856-'57.

Dec.,	1855	4	730,489	1,998,087	517,945	194,460	24,247	409,590	17,985	6,433	129,090	573,940	1,266,959	198,914
Dec.,	1855	4	841,169	1,903,603	588,389	60,110	11,145	245,061	93,489	9,141	92,762	670,549	1,347,856	52,646
Wisconsin.....	1851	...	None.	None.	None.	8,461	.....	325,946	None.	None.	None.	None.	None.	None.
Jan.,	1854	10	690,000	1,163,066	578,731	.....	.....	235,446	20,136	None.	None.	485,121	654,423	710,354
Jan.,	1854	19	1,250,000	1,897,555	974,308	300	.....	283,634	85,459	None.	None.	940,909	1,911,111	535,138
July,	1854	24	1,400,000	1,881,043	1,044,081	94,390	8,791	306,982	131,174	103,184	334,323	740,764	1,482,053	.....
Jan.,	1855	23	1,400,000	1,881,043	1,044,081	94,390	8,791	306,982	131,174	103,184	334,323	740,764	1,482,053	.....
Jan.,	1856	21	1,870,000	3,006,079	1,501,063	144,261	1,501	383,161	603,436	57,918	517,713	1,060,165	2,806,341	476,784
Jan.,	1857	49	2,955,000	5,890,634	2,925,100	150,315	1,892	453,771	701,161	73,322	549,838	1,703,570	3,365,562	1,890,486
Nebraska Territory ..	1857	4	205,000	418,097	.....	3,975	2,154	139,804	15,069	910	136,325	353,796	195,291	1,746

Sections.	Banks and branches.			Capital paid in.			Loans and discounts.			
	1853-'54.	1854-'55.	1855-'56.	1856-'57.	1853-'54.	1854-'55.	1855-'56.	1853-'54.	1854-'55.	1855-'56.
Eastern States	387	440	492	507	\$64,556,425	\$101,804,631	\$110,415,090	\$114,611,759	\$173,513,938	\$177,411,938
Middle States	451	486	470	470	174,534,179	130,758,047	140,396,676	140,396,676	372,323,467	389,874,760
Southern States	116	134	128	128	48,646,311	49,355,364	48,657,458	50,564,588	69,385,193	62,412,667
Southwestern States	92	96	108	105	32,364,368	41,016,639	41,899,363	44,630,133	64,397,653	62,813,537
Western States	152	163	183	306	16,954,660	19,346,731	16,978,130	26,738,143	36,963,616	31,665,937
	1,908	1,307	1,396	1,416	301,376,071	332,177,268	343,674,973	370,634,686	576,144,768	634,165,260
								457,397,778		694,456,667

Comparative view of the condition of the banks in different sections of the Union—Continued.

[illegible]

Comparative view of the condition of the banks in different sections of the Union—Continued.

Sections.	Due by other banks.			Notes of other banks.			Specie funds.					
	1853-'54.	1854-'55.	1855-'56.	1856-'57.	1853-'54.	1854-'55.	1855-'56.	1856-'57.	1853-'54.	1854-'55.	1855-'56.	1856-'57.
Eastern States.....	\$13,032,448	\$14,826,567	\$13,842,046	\$15,304,943	\$7,336,184	\$7,456,556	\$6,807,215	\$7,459,318	\$690,204	\$340,992	\$314,065	\$685,688
Middle States.....	19,370,777	21,118,905	21,989,653	21,961,008	7,536,582	9,459,931	9,444,234	11,071,854	820,094	207,745	18,490,327	24,477,089
Southern States.....	7,899,880	6,562,214	5,315,677	5,801,536	3,164,870	2,610,478	2,649,584	3,885,329	591,094	330,758	539,686	46,709
Southwestern States.....	7,743,566	13,776,766	13,979,397	13,911,536	1,974,371	1,240,681	2,482,986	2,638,067	70,868	113,856	16,037	69,767
Western States.....	7,469,414	7,417,263	7,512,422	8,870,062	9,647,318	9,661,823	3,449,410	3,066,537	325,133	505,121	576,975	509,365
	55,516,985	55,738,735	62,639,725	65,546,205	22,659,066	23,498,518	24,778,049	26,124,008	25,579,253	21,935,738	19,837,710	25,081,641

Comparative view of the condition of the banks in different sections of the Union—Continued.

Sections.	Specie.			Circulation.			Deposits.				
	1853-'54.	1855-'56.	1856-'57.	1853-'54.	1854-'55.	1855-'56.	1856-'57.	1853-'54.	1854-'55.	1855-'56.	1856-'57.
Eastern States.....	\$6,570,360	\$6,796,314	\$7,260,426	\$49,398,107	\$53,816,469	\$47,702,301	\$53,554,041	\$24,898,038	\$29,900,989	\$31,596,935	\$34,520,868
Middle States.....	32,845,351	32,009,791	32,390,763	61,116,263	57,298,692	56,998,468	62,696,774	116,917,925	117,465,664	127,410,259	139,873,912
Southern States.....	8,716,876	7,686,291	7,149,618	40,854,139	30,941,217	35,392,670	38,789,552	14,597,101	11,651,545	12,898,897	15,196,763
Northeastern States.....	16,117,957	17,672,577	15,704,308	32,258,965	25,130,685	34,372,674	37,792,961	20,064,818	19,702,844	26,523,139	26,523,139
Western States.....	5,095,509	5,139,090	4,844,725	20,053,723	19,765,220	18,652,001	22,147,194	11,710,862	11,679,300	14,496,955	14,237,370
	59,410,253	59,314,063	58,349,838	204,639,307	196,932,223	195,747,950	214,775,822	168,198,744	190,400,342	212,705,662	230,351,352

Comparative view of the condition of the banks in different sections of the Union—Continued.

Sections.	Due to other banks.				Other liabilities.			
	1853-'54.	1854-'55.	1855-'56.	1856-'57.	1853-'54.	1854-'55.	1855-'56.	1856-'57.
Eastern States.....	\$10,546,638	\$9,173,754	\$6,909,891	\$7,310,540	\$1,765,563	\$1,957,913	\$1,440,876	\$2,625,089
Middle States.....	27,811,364	27,135,476	32,667,394	36,710,832	5,958,919	6,236,066	4,658,402	5,574,093
Southern States.....	3,492,466	3,333,924	3,333,924	6,136,719	3,605,638	1,391,698	7,177,763	4,333,643
Southwestern States.....	5,832,946	4,410,377	5,364,066	5,709,973	9,897,101	9,630,070	3,506,457	3,215,845
Western States.....	2,709,468	1,849,173	2,145,269	1,806,970	1,514,067	1,249,947	1,902,170	2,071,060
Total.....	50,382,163	45,156,697	52,719,956	57,674,333	13,439,976	15,599,623	19,227,867	19,816,960

Eastern States.—Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut.
Middle States.—New York, New Jersey, Pennsylvania, Delaware, Maryland.
Southern States.—Virginia, North Carolina, South Carolina, Georgia.
Southwestern States.—Alabama, Louisiana, Mississippi, Tennessee, Kentucky, Missouri.
Western States.—Illinois, Indiana, Ohio, Michigan, Wisconsin, Nebraska Territory.

No. 43.—*A general statement of the condition of the banks,*

States.	Number of banks.	Number of branches.	Date.	Capital.	Loans and discounts.	Stocks.	Real estate.
Maine.....	76	.....	Jan., 1857	\$8,135,735	\$13,277,620	.....	\$138,251
New Hampshire	49	.....	Dec., 1856	4,831,000	8,846,431	.....	75,893
Vermont	41	.....	July & Aug., 1856.....	3,856,946	7,302,951	\$114,589	135,268
Massachusetts.....	172	.....	Oct., 1856	58,598,800	101,132,792	.....	1,426,393
Rhode Island	98	.....	Dec., 1856	20,275,899	28,679,343	128,539	478,659
Connecticut	70	1	April, 1856	18,913,372	28,511,149	1,216,630	453,123
New York	310	1	Sept., 1856	96,381,301	205,892,469	24,027,533	6,868,945
New Jersey.....	46	.....	Jan., 1857	6,582,770	13,380,665	581,773	294,711
Pennsylvania.....	71	.....	Nov., 1856	23,609,344	52,287,334	2,301,636	1,206,569
Delaware	8	3	Jan., 1857	1,428,185	3,021,378	33,076	130,090
Maryland	31	.....	Jan., 1857	12,297,276	22,293,554	758,278	402,217
Virginia	19	38	Jan., 1857	13,863,000	24,899,575	3,184,966	872,368
North Carolina	12	16	Nov. & Dec., 1856, & Jan., 1857.....	6,425,250	12,636,521	94,116	192,475
South Carolina.....	18	2	Jan., 1857	14,837,642	28,227,370	3,268,876	631,273
Georgia	19	4	Oct., Nov., & Dec., 1856, & Jan., 1857.	15,428,690	16,649,301	2,248,083	8,368,390
Alabama.....	4	.....	Jan., 1857	2,297,800	6,545,309	142,201	78,148
Louisiana	9	10	Dec., 1856	21,730,400	31,200,296	4,794,885	2,470,683
Mississippi.....	1	.....	Jan., 1857	336,000	657,020	519	11,413
Tennessee	22	18	Jan., 1857	8,454,423	16,893,390	2,450,308	590,715
Kentucky.....	8	27	Jan., 1857	10,596,305	23,404,551	739,126	465,907
Missouri	6	.....	Dec., 1856	1,215,405	4,112,791	.....	98,254
Illinois	42	.....	Oct., 1856	5,872,144	1,740,671	6,128,613	58,539
Indiana.....	33	13	July & Oct., 1856.....	4,123,089	7,039,691	1,694,357	227,599
Ohio.....	61	.....	Nov., 1856	6,742,421	15,223,241	2,749,686	310,145
Michigan.....	4	.....	Dec., 1856	841,469	1,903,603	588,389	60,110
Wisconsin.....	49	.....	Jan., 1857	2,955,000	5,280,634	2,025,160	150,315
Nebraska Territory..	4	.....	Jan., 1857	205,000	418,097	.....	3,975
Total.....	1,283	133	.....	370,834,686	684,456,887	59,272,320	26,124,522

The above table is believed to embrace all the banks in operation in the different States, with a very few exceptions. Among the exceptions are the Mechanics' Bank, at Wilmington, Delaware, and a bank at Galveston, Texas, each with a capital of \$100,000.

The 311 banks in the State of New York are exclusive of 40 others that are winding up their affairs.

The apparent increase in the "other liabilities" of the South Carolina banks is in consequence of there being placed under that head about \$3,000,000 which had been heretofore tabulated as "capital."

according to returns dated nearest to January 1, 1857.

Other investments.	Due by other banks.	Notes of other banks.	Specie funds.	Specie.	Circulation.	Deposits.	Due to other banks.	Other liabilities.
.....	\$1,158,976	\$375,216	.....	\$705,143	\$4,641,646	\$1,994,789	\$145,063	\$121,748
.....	741,475	136,504	.....	236,013	3,677,689	1,058,803	.....	.....
\$52,881	1,142,104	43,146	39,440	208,858	3,970,720	797,535	7,348	287
.....	7,574,791	5,948,379	.....	4,555,571	96,544,315	23,437,256	4,807,601	931,028
70,133	1,255,322	1,281,754	.....	548,348	5,521,909	3,141,657	1,475,221	650,708
488,138	3,432,975	367,319	246,248	1,006,493	9,197,762	4,090,835	875,387	911,428
.....	12,179,169	2,935,905	22,678,628	12,898,771	34,019,633	96,907,970	29,014,125	6,767,338
288,296	2,937,904	710,072	.....	849,926	4,759,355	4,891,970	1,438,658	.....
203,730	5,143,330	5,719,234	1,593,696	5,973,138	17,368,096	27,593,534	4,215,515	127,039
1,065	506,514	40,680	185,601	146,367	1,394,094	868,414	147,250	.....
23,528	1,894,791	1,666,663	9,168	3,522,561	5,155,096	9,611,324	1,895,284	670,701
484,682	2,405,211	1,509,089	13,402	3,092,741	12,685,027	7,397,474	729,507	96,835
.....
7,913	846,416	366,076	1,378	1,156,993	6,301,262	1,170,096	294,821	6,645
698,662	1,180,938	539,497	.....	1,197,774	10,654,652	3,502,733	3,518,962	3,355,110
.....
534,619	1,368,971	1,480,570	31,928	1,702,108	9,147,011	3,126,530	1,663,429	572,644
1,252	665,302	504,287	.....	1,139,312	3,177,234	2,423,269	703,443	5,000
1,493,905	6,416,726	.....	.....	6,811,162	9,194,139	13,478,729	965,555	2,207,563
.....	257,505	26,503	.....	7,912	556,345	83,435	.....	.....
24,169	2,380,700	1,069,408	62,767	2,094,632	8,401,948	4,875,346	944,917	951,222
263,924	4,115,430	840,959	.....	4,406,106	13,682,215	4,473,378	2,983,373	50,000
.....	75,991	196,910	.....	1,215,184	2,780,380	1,188,982	111,984	.....
.....	3,953,450	433,717	19,297	635,810	5,534,945	1,002,399	210,483	157,961
.....
280,911	1,338,418	557,238	68,508	1,420,076	4,731,705	1,852,742	272,815	177,300
667,337	2,749,558	1,199,863	39,007	2,016,814	9,153,629	6,543,420	1,202,961	392,752
11,145	245,061	159,489	9,141	92,762	670,549	1,347,956	118,962	52,642
1,892	453,771	701,161	73,222	542,938	1,702,570	3,365,562	.....	1,290,421
2,154	129,804	15,069	210	136,325	353,796	125,291	1,749	.....
.....
5,920,336	65,849,205	28,124,008	25,081,641	58,349,838	214,778,822	230,351,352	57,674,333	19,816,861

The apparent increase in the "capital" and "real estate" of the Georgia banks is in consequence of the Georgia Railroad and Banking Company being included in the above table. No statement of its condition for 1855 was received, and it does not appear in the secretary's report for that year. Its capital amounts to \$4,156,000, and its real estate to \$4,296,008.

No. 44.

Comparative view of the condition of the banks of the United States, according to returns nearest to January 1, 1837, 1841, 1842, 1843, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1854, 1855, 856, and 1857.

	1837.	1841.	1842.	1843.	1844.	1845.	1846.	1847.
Number of banks....	634	619	563	577	578	580	587	591
Number of branches.....	154	163	139	114	116	127	120	194
Number of banks and branches.....	788	784	692	691	696	707	707	715
Capital paid in.....	\$290, 773, 091	\$313, 606, 959	\$280, 171, 797	\$298, 861, 948	\$210, 873, 056	\$206, 045, 969	\$196, 894, 309	\$203, 070, 622
Resources:								
Loans and discounts.....	525, 115, 709	386, 487, 662	323, 957, 569	254, 544, 937	264, 905, 814	268, 617, 131	319, 114, 404	310, 282, 945
Stocks.....	19, 407, 119	64, 811, 135	94, 585, 540	96, 390, 050	92, 858, 570	90, 356, 070	91, 486, 834	90, 188, 351
Real estate.....	19, 064, 451	33, 594, 444	33, 341, 988	93, 896, 807	92, 590, 863	92, 177, 370	19, 059, 000	91, 319, 865
Other investments.....	10, 423, 630	11, 816, 609	8, 186, 317	13, 343, 599	12, 153, 683	10, 073, 466	7, 913, 591	12, 206, 119
Due by other banks.....	59, 663, 910	47, 877, 045	30, 759, 496	90, 666, 264	35, 860, 930	26, 619, 272	31, 689, 946	31, 785, 641
Notes of other banks.....	36, 533, 527	92, 643, 447	19, 439, 744	13, 306, 617	11, 673, 473	12, 040, 760	19, 914, 423	13, 113, 467
Specie funds.....	5, 366, 500	3, 168, 708	3, 115, 327	6, 578, 375	6, 793, 960	6, 786, 026	8, 385, 478	13, 789, 780
Specie.....	37, 915, 340	34, 813, 958	28, 440, 423	33, 515, 806	49, 898, 269	44, 241, 242	42, 012, 095	35, 132, 516
Liabilities:								
Circulation.....	149, 185, 890	107, 290, 214	83, 734, 011	58, 563, 608	75, 167, 646	89, 608, 711	105, 552, 427	105, 519, 765
Deposits.....	127, 337, 185	64, 890, 101	62, 408, 570	56, 168, 638	84, 550, 785	88, 090, 646	96, 913, 070	91, 792, 533
Due to other banks.....	62, 421, 118	42, 861, 899	25, 853, 927	21, 456, 523	31, 998, 024	26, 337, 440	26, 215, 568	26, 539, 898
Other liabilities.....	36, 580, 289	42, 696, 226	12, 775, 106	7, 357, 033	5, 842, 010	5, 853, 902	5, 331, 572	4, 706, 077
Aggregate of immediate liabilities, i. e., of circulation, deposits, and dues to other banks.....	339, 004, 193	215, 042, 904	172, 006, 708	136, 188, 754	191, 716, 455	203, 966, 707	230, 684, 065	235, 852, 187
Aggregate of immediate means, i. e., of specie, specie funds, notes of other banks, and sums due from other banks.....	139, 479, 977	111, 503, 158	81, 704, 090	74, 067, 082	104, 161, 632	92, 687, 300	95, 002, 942	93, 893, 404
Gold and silver in United States treasury depositories.....	.....	.....	.....	.....	.....	.....	.....	.....
Total specie in banks and treasury depositories.....	.....	.....	.....	.....	.....	.....	.....	.....

	1848.	1849.	1850.	1851.	1854.	1855.	1856.	1857.
Number of banks.....	692	654	685	731	1,059	1,163	1,255	1,263
Number of branches.....	159	126	139	148	149	144	143	133
Number of banks and branches.....	751.	782	824	879	1,208	1,307	1,398	1,416
Capital paid in.....	\$204,838,175	\$207,309,361	\$217,317,211	\$227,807,553	\$301,376,071	\$329,177,986	\$343,874,373	\$370,894,686
Resources:								
Loans and discounts.....	344,478,589	339,323,195	364,904,078	413,758,799	557,397,779	578,144,768	634,183,980	684,456,887
Stocks.....	26,498,054	23,371,573	30,066,739	32,358,959	44,350,430	54,727,053	49,488,215	59,372,389
Real estate.....	20,530,855	17,921,839	20,352,106	20,319,724	27,367,773	34,073,801	30,860,867	36,194,589
Other investments.....	5,323,682	37,853,463	41,479,448	6,815,772	7,369,830	5,734,540	8,622,516	5,930,336
Due by other banks.....	38,404,723	39,783,016	41,694,595	50,116,015	53,316,053	53,738,735	62,639,725	65,640,305
Notes of other banks.....	16,454,723	19,783,016	16,924,595	17,116,083	22,316,053	24,738,735	24,779,049	26,194,008
Notes of other banks.....	10,460,822	8,680,493	11,693,329	12,341,196	25,379,953	21,853,518	19,837,710	25,081,641
Specie funds.....	45,365,765	43,619,368	45,379,345	46,671,048	59,410,253	53,944,546	59,314,063	56,349,536
Specie.....								
Liabilities:								
Circulation.....	198,506,091	114,743,415	121,395,598	155,165,951	204,680,907	186,950,983	196,747,950	214,778,823
Deposits.....	103,926,177	91,178,623	109,689,495	128,957,719	163,183,744	190,450,249	219,705,692	230,351,333
Due to other banks.....	39,414,371	30,095,366	36,717,451	46,416,928	50,393,163	45,155,687	53,791,850	57,674,323
Other liabilities.....	5,501,401	6,706,357	8,553,309	6,438,327	13,439,976	15,569,632	13,227,867	19,816,650
Aggregate of immediate liabilities, i. e., of circulation, deposits, and due to other banks.....	271,146,639	236,017,404	277,670,572	330,539,801	443,200,113	492,509,969	461,173,568	509,804,507
Aggregate of intermediate liabilities, i. e., of specie, specie funds, and other banks' and sums due from other banks.....	112,191,898	97,938,974	114,917,734	131,936,349	163,184,657	188,048,537	166,670,547	177,404,692
Gold and silver in United States treasury depositories.....	8,101,353	.....	.....	11,164,707	25,136,959	97,198,889	99,708,121	50,066,114
Total specie in banks and treasury depositories.....	54,447,118	.....	.....	59,635,775	84,546,505	81,133,435	68,020,494	76,415,653

No. 45.

Statement in relation to deposit accounts, receipts and payments, and outstanding drafts, condensed from the Treasurer's weekly exhibits rendered during the year ending 30th June, 1857.

Period.	Amount of deposits.	Outstanding drafts.	Subject to draft.	Amount of receipts.	Amount of drafts paid.
1856.					
July 7	\$22,613,509 35	\$2,880,599 54	\$19,732,909 51	\$1,417,275 61	\$1,573,247 90
14	23,044,764 22	2,163,030 25	20,881,733 97	2,102,891 95	1,671,637 08
21	24,516,427 46	2,145,841 92	22,370,585 54	2,377,302 36	905,639 12
28	24,874,850 15	2,162,651 39	22,712,198 76	1,551,395 84	1,192,973 15
Aug. 4	25,199,033 13	1,706,241 39	23,492,791 74	1,514,735 35	1,190,552 37
11	26,082,993 02	2,098,548 25	23,984,445 37	1,914,556 51	1,030,896 02
18	27,305,635 52	1,727,254 37	25,578,381 15	2,300,563 33	1,077,921 43
25	26,772,503 54	2,001,225 05	24,771,278 49	1,325,326 02	1,858,458 00
Sept. 4	26,715,695 62	1,726,388 22	24,989,307 40	1,716,758 22	1,773,566 14
8	26,757,811 97	2,617,724 29	24,140,087 68	1,408,595 52	1,366,479 17
15	26,731,713 83	3,019,947 43	23,711,766 40	1,345,887 80	1,371,965 94
22	26,965,021 45	3,470,011 54	23,495,009 91	1,542,024 39	1,308,716 77
30	26,892,979 00	3,884,411 81	23,008,567 19	1,626,276 64	1,698,319 09
Oct. 13	26,892,423 78	3,394,241 68	23,498,182 10	2,262,116 92	2,260,672 14
20	26,161,167 27	2,601,608 07	23,559,559 20	1,192,395 07	1,923,651 58
27	25,710,839 18	1,898,992 32	23,811,846 86	1,337,757 96	1,788,086 05
Nov. 3	24,711,940 27	1,921,877 86	22,790,062 41	1,030,687 90	2,029,586 81
10	24,827,500 96	1,733,674 58	23,088,826 38	1,133,118 17	1,017,557 48
17	24,769,148 35	2,178,839 96	22,590,258 39	1,188,138 37	1,246,490 98
24	24,801,341 07	2,496,846 53	22,304,494 54	1,055,073 32	1,022,880 60
Dec. 1	24,662,901 70	2,226,443 69	22,436,458 01	1,436,690 07	1,575,329 44
8	24,349,695 44	2,033,795 22	22,315,900 22	1,158,301 20	1,471,507 46
15	24,071,504 62	2,000,075 66	22,070,428 96	998,110 10	1,276,300 92
22	24,172,331 26	2,161,118 68	22,011,212 58	782,595 97	682,069 33
29	23,034,516 85	2,569,612 58	20,464,904 27	819,165 42	1,956,979 83
31	22,751,476 50	2,428,549 63	20,322,926 87	741,524 71	1,024,615 06
1857.					
Jan. 12	22,738,011 56	2,308,303 71	20,429,707 85	2,397,059 20	2,410,524 14
26	24,171,356 84	2,674,474 91	21,496,881 93	2,872,938 09	1,439,592 81
Feb. 2	24,469,935 98	2,375,590 06	22,094,345 92	1,631,634 64	1,333,055 54
9	25,440,098 32	2,310,371 32	23,129,727 00	1,953,149 21	987,986 87
16	26,704,913 35	2,020,133 23	24,684,780 12	2,177,476 50	912,661 47
23	26,993,394 56	2,530,652 04	24,467,742 52	1,765,341 67	1,471,860 46
Mar. 2	26,569,693 79	2,178,660 71	24,391,033 08	1,760,079 63	2,189,380 40
9	26,490,969 70	1,807,516 77	24,683,452 93	1,351,274 20	1,429,998 29
16	26,790,090 48	1,767,015 74	25,023,074 74	1,429,501 19	1,130,390 41
23	26,799,158 67	2,076,337 13	24,722,821 54	976,287 49	967,219 30
31	27,143,729 84	3,632,736 81	23,510,993 03	2,008,962 87	1,664,391 70
April 13	26,728,441 44	2,662,952 09	24,065,489 35	2,155,826 55	2,571,114 95
20	26,243,449 47	2,921,157 99	23,322,291 48	1,206,332 47	1,691,324 44
27	26,308,935 07	3,046,808 34	23,262,126 73	1,261,803 86	1,196,318 26
May 4	25,548,661 42	2,233,317 26	23,315,344 16	1,376,344 62	2,136,618 27
11	25,538,714 84	1,897,525 33	23,641,189 51	1,148,993 57	1,158,940 15
18	25,343,606 42	1,961,794 38	23,381,812 04	846,901 14	1,042,009 56
25	24,862,640 10	2,024,393 86	22,838,246 24	705,305 27	1,186,271 59
June 1	23,911,538 98	1,587,054 24	22,324,484 74	774,616 72	1,725,717 84
8	23,151,490 96	1,607,316 13	21,544,174 83	604,459 70	1,364,607 72
15	22,933,929 35	1,850,278 58	21,083,650 77	504,907 67	722,469 28
22	21,914,721 37	1,755,710 26	20,159,011 11	332,557 81	1,352,065 79
29	20,692,812 68	2,200,515 13	18,492,297 55	256,792 18	1,478,700 87
30	19,857,858 46	1,692,914 40	18,164,944 06	493,695 04	1,328,649 26

SAM CASEY, Treasurer U. S.

TREASURY DEPARTMENT, Treasury of the United States, Nov. 30, 1857.

Statement exhibiting the quantity and value, value per bushel, pound, &c., of certain articles imported in 1856 and 1857, with increase or decrease in quantity and value of 1857 as compared with 1856.

Articles.	1856.				1857.				Increase or decrease in quantity as compared with 1856.		Increase or decrease in price as compared with 1856.	
	Denomina- tion.	Quantities.	Values.	Value in detail.	Quantities.	Values.	Value in detail.	Increase.	Decrease.	Cents.	Cents.	
FREE GOODS.												
Coffee.....	Pounds....	235,341,392	\$21,514,186	\$0 09 14	240,243,684	\$22,388,370	\$0 09 318					
Tea.....	Pounds....	92,776,975	6,863,891	30.364	90,325,541	5,757,860	28.388				0.178	
DUTYABLE GOODS.												
Balises and bookings.....	Yards.....	502,244	117,581	23.407	491,405	119,835	24.386		10,839		0.979	
Carpeting.....	Yards.....	9,000,586	1,920,196	96.416	1,714,093	1,764,196	1 04.069		986,463		7.671	
Flannels.....	Yards.....	36,360,981	1,000,246	97.77	36,514,539	1,065,779	99.017		3,548		1.247	
Fruit, dry.....	Pounds....	34,921,709	1,879,585	5.393	36,519,924	1,827,935	5.307		1,590,515			
Iron, bar.....	Cwt.....	9,163,449	5,352,785	2 47.419	1,035,869	4,423,935	9 55.193		429,402		7.703	
Leather, sole and upper.....	Cwt.....	1,180,939	1,171,065	98.224	1,035,869	1,001,742	96.704				9.208	
Leather, sole and upper.....	Cwt.....	3,109,916	6,179,260	1 98.696	3,588,107	7,455,456	9 07.999		476,191		5.909	
Leather, sole and upper.....	Pounds....	4,519,651	1,913,987	42.348	3,324,936	1,606,456	48.937				5.909	
Leather, sole and upper.....	Dozens....	99,561	7,958,758	7 62.103	78,905,723	1,809,973	7 87.743		1,190,715		5.909	
Leather, sole and upper.....	Pairs.....	66,891	138,372	13.751	74,905,723	197,651	3.173				5.909	
Leather, sole and upper.....	Dozens....	279,349	1,314,550	4 70.576	308,376	1,559,332	5 05.659				5.909	
Leather, sole and upper.....	Gallons....	23,617,674	4,334,668	18.353	32,705,844	8,929,175	25.952				35.063	
Leather, sole and upper.....	Pounds....	38,737,017	1,293,168	3.2	44,592,060	1,448,195	3 948		9,088,170		6.899	
Leather, sole and upper.....	Bushels....	15,405,864	1,991,065	19.994	17,165,704	2,032,583	11.84		5,855,063		0.048	
Leather, sole and upper.....	Pounds....	15,651,040	1,268,105	8.239	13,164,040	1,134,776	8.619		1,739,840			
Leather, sole and upper.....	Gallons....	4,194,092	4,001,575	97.03	3,944,860	3,871,329	98.136				0.38	
Leather, sole and upper.....	Gallons....	545,262,754	92,538,653	4.133	777,003,115	49,776,501	5.505		231,740,381		1.106	
Leather, sole and upper.....	Gallons....	3,632,922	1,559,081	43.041	5,336,391	2,448,913	45.89		1,714,109		1.372	
Leather, sole and upper.....	Dozens....	476,895	1,605,359	3 36.637	541,910	1,825,292	3 36.825		65.015		198	
Leather, sole and upper.....	Pounds....	14,737,393	1,685,064	11.298	16,502,060	2,125,744	12.881		1,764,667		1.533	

NOTE.—Of nearly all dry goods imported, the quantities are not required to be given; also of many of the manufactures of iron and steel.

TREASURY DEPARTMENT, October 6, 1857.

No. 47.

Statement exhibiting the quantity and value of pig iron produced in the United States from 1820 to 1855, inclusive, together with the foreign imports and exports; domestic exports; consumption of foreign imports; and the total consumption of foreign imports, less domestic exports, of iron, and iron and steel, and the manufactures thereof; and the total consumption of domestic iron and imports of iron and steel and the manufactures thereof in the United States for the last thirty-five years.

Year.	Home production of iron (pig.)			Iron and manufactures of iron, and iron and steel.				Cast, shear, German, and other steel.		Total consumption of foreign imports of iron and steel and manufactures thereof.		Total consumption of foreign imports of iron and steel and manufactures thereof.		Total consumption of domestic iron and manufactures thereof in the U. States.	
	Production.	Annual average price per ton in N. York.	Total value.	Foreign im-ported.	Domestic exports.	Consumption of foreign imports.	Consumption of foreign imports, less domestic ex-ports.	Foreign im-ports.	Foreign exports.	Consumption of foreign imports.	Foreign imports of iron and steel and manufactures thereof.	Foreign imports of iron and steel and manufactures thereof.	Foreign imports of iron and steel and manufactures thereof.	Total consumption of domestic iron and manufactures thereof in the U. States.	Total consumption of domestic iron and manufactures thereof in the U. States.
1820.	20,000	835 00	\$700,000	3,081,570	6940,540	60,841,030	62,732,947	131,201	\$16,089	15,203	82,956,253	82,956,253	82,956,253	82,956,253	82,956,253
1821	23,750	35 00	1,181,250	3,711,645	7,748,788	4,748,788	4,615,071	189,613	5,966	183,647	4,932,445	4,932,445	4,932,445	4,932,445	4,932,445
1822	47,500	35 00	1,662,500	4,858,756	13,727	4,858,756	4,858,756	394,585	5,414	219,181	4,853,575	4,853,575	4,853,575	4,853,575	4,853,575
1823	61,250	35 00	2,162,500	5,984,250	208,594	4,632,163	4,632,163	538,405	14,818	231,587	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1824	75,000	39 79	2,984,250	4,314,448	268,260	4,146,188	4,146,188	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1825	102,500	46 87	4,860,125	5,692,081	473,710	4,798,371	4,798,371	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1826	102,500	42 50	4,356,250	5,131,588	335,019	4,798,371	4,798,371	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1827	116,250	37 08	4,310,550	5,705,493	360,255	5,345,238	5,345,238	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1828	130,000	37 00	4,810,000	6,892,293	316,503	6,575,789	6,575,789	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1829	142,000	37 39	5,295,180	5,507,454	261,524	5,246,430	5,246,430	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1830	165,000	35 00	5,775,000	5,663,430	945,158	4,718,272	4,718,272	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1831	191,000	35 00	6,685,000	6,796,468	937,981	5,858,487	5,858,487	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1832	190,000	35 00	6,685,000	6,796,468	937,981	5,858,487	5,858,487	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1833	314,375	35 00	7,503,125	7,503,125	336,615	7,166,510	7,166,510	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1834	328,750	35 00	8,006,250	7,503,125	336,615	7,166,510	7,166,510	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1835	343,125	34 87	8,331,894	7,503,125	336,615	7,166,510	7,166,510	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1836	357,600	39 53	10,178,975	12,961,524	159,468	12,802,056	12,802,056	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1837	371,875	42 91	11,666,156	11,666,156	230,686	11,435,470	11,435,470	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1838	386,250	35 08	10,041,650	11,576,377	156,770	11,419,607	11,419,607	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1839	300,625	33 98	10,170,144	13,051,668	145,461	12,906,207	12,906,207	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1840	375,500	31 98	10,770,700	15,115	1,104,455	13,051,668	13,051,668	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1841	372,500	30 92	8,324,500	13,316	1,045,264	8,780,109	8,780,109	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1842	380,000	37 92	6,360,000	8,814,425	177,381	8,637,044	8,637,044	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1843	363,750	34 07	8,755,463	6,068,965	50,802	8,704,167	8,704,167	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585
1844	467,500	35 86	16,769,167	5,307,464	107,956	5,119,508	5,119,508	394,335	33,556	257,659	4,167,585	4,167,585	4,167,585	4,167,585	4,167,585

1845	691,260	30 60	30,591,375	8,094,878	91,966	845,017	8,302,919	7,367,906	775,675	30,068	755,063	8,859,436	8,113,518	96,704,885
1846	765,000	30 43	33,871,200	7,835,839	192,587	1,151,780	7,713,945	6,561,463	1,334,408	32,564	1,301,844	8,915,089	7,763,307	31,074,807
1847	800,000	29 46	33,568,000	8,791,932	63,186	1,167,484	8,717,636	7,550,173	1,196,458	19,318	1,107,940	9,894,006	8,657,419	32,205,419
1848	800,000	29 31	32,450,000	13,696,854	98,285	1,259,632	19,498,559	11,168,907	1,364,837	41,397	1,193,540	13,673,069	19,419,467	35,893,467
1849	650,000	24 82	16,135,167	13,831,823	109,439	1,096,173	13,793,384	19,636,212	1,307,138	55,044	1,173,064	14,891,478	13,798,306	30,833,473
1850	564,755	23 44	12,675,926	16,323,145	100,746	1,911,390	17,303,359	14,381,079	1,332,953	40,183	1,293,060	17,594,459	15,613,139	26,890,065
1851	594,378	20 89	11,194,038	17,306,700	100,290	9,255,698	18,993,056	16,519,327	1,570,063	38,371	1,531,693	18,738,103	16,483,404	27,606,443
1852	500,000	22 83	11,115,000	18,957,993	134,937	9,303,819	18,993,056	16,519,327	1,703,599	31,569	1,673,030	20,495,086	18,191,267	30,306,267
1853	696,666	34 81	23,908,310	27,255,425	262,313	9,496,632	28,545,903	24,453,430	9,477,309	53,947	9,938,676	30,970,365	27,432,106	50,540,416
1854	833,333	38 56	39,135,404	29,341,775	795,873	4,910,350	28,545,903	24,453,430	9,477,309	63,068	9,484,469	32,945,374	26,790,015	58,895,419
1855	1,000,000	38 56	31,187,500	22,980,798	1,565,923	3,753,473	31,415,905	17,661,733	9,563,137	95,598	9,530,069	32,945,374	20,191,803	51,378,935
1856	No data...	.....	.....	22,041,439	1,432,921	4,161,008	31,618,718	17,457,710	9,538,323	95,598	9,513,725	34,131,413	19,870,435	.....
1857	.....	*32 00	.....	23,320,497	472,910	4,894,967	23,847,587	17,968,620	9,633,614	97,703	9,605,911	35,453,488	20,568,531	.....

NOTE.—From the 1st of November, 1859, American pig iron ceased to be quoted. From that date "Scotch pig" has been quoted as having ruled the market price of "American pig." In May, 1853, "American pig" commanded \$4 50 per ton more than "Scotch pig."

The importations and exportations of manufactures of iron and steel have been blended in the returns with the unmanufactured article, and cannot be separately given.

* Average price from January 1 to September 1, 1857.

[illegible]

NOTE.—The value of the production of iron for the last two years has been estimated upon the increase between 1839 and 1855, inclusive, and is doubtless too high.

TREASURY DEPARTMENT, November 19, 1857.

W. A. S.

W. A. B.

REPORT ON THE FINANCES.

No. 49.

Statement exhibiting the quantity and value of anthracite coal sent to market from the different regions in Pennsylvania from the commencement of the trade, in 1820, to 1856, inclusive, together with the foreign imports and exports, domestic exports, consumption of foreign imports, consumption of foreign imports less domestic exports, domestic exports less consumption of foreign imports, and the total consumption of domestic coal (reaching market) and foreign imports thereof for the last thirty-two years.

Years.	Eastward to tide water.						Other regions westward.	Aggregate.	Annual average price per ton of 2,000 lbs. in N. Y.	Total value.	Imports and exports of coal.						Total consumption of domestic coal (excluding market) and foreign imports.	
											Foreign imports.	Foreign exports.	Domestic exports.	Consumption of foreign imports.	Consumption of foreign imports, less domestic exports.	Domestic exports, less consumption of foreign imports.		
	Lehigh.	Schuylkill.	Lackawanna.	Pittston.	Scranton.													
1890	365	.....	.....	.....	.....	.....	365	.....	.....	.....	\$91,353	\$1,450	.....	.....	.....	.....	.....	.....
1891	1,073	.....	.....	.....	.....	.....	1,073	.....	.....	.....	139,790	1,073	.....	.....	.....	.....	.....	.....
1892	2,240	.....	.....	.....	.....	.....	2,240	.....	.....	.....	111,629	1,105	.....	.....	.....	.....	.....	.....
1893	5,823	.....	.....	.....	.....	.....	5,823	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1894	9,541	.....	.....	.....	.....	.....	9,541	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1895	98,363	.....	.....	.....	.....	.....	98,363	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1896	16,767	.....	.....	.....	.....	.....	16,767	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1897	33,074	.....	.....	.....	.....	.....	33,074	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1898	30,233	.....	.....	.....	.....	.....	30,233	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1899	79,973	.....	.....	.....	.....	.....	79,973	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1900	89,894	.....	.....	.....	.....	.....	89,894	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1901	41,750	.....	.....	.....	.....	.....	41,750	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1902	80,831	.....	.....	.....	.....	.....	80,831	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1903	70,000	.....	.....	.....	.....	.....	70,000	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1904	183,853	.....	.....	.....	.....	.....	183,853	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1905	106,244	.....	.....	.....	.....	.....	106,244	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1906	131,250	.....	.....	.....	.....	.....	131,250	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1907	339,508	.....	.....	.....	.....	.....	339,508	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1908	432,045	.....	.....	.....	.....	.....	432,045	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1909	146,211	.....	.....	.....	.....	.....	146,211	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1910	293,992	.....	.....	.....	.....	.....	293,992	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1911	432,675	.....	.....	.....	.....	.....	432,675	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1912	78,307	.....	.....	.....	.....	.....	78,307	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1913	213,615	.....	.....	.....	.....	.....	213,615	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1914	442,608	.....	.....	.....	.....	.....	442,608	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1915	231,065	.....	.....	.....	.....	.....	231,065	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1916	525,818	.....	.....	.....	.....	.....	525,818	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....
1917	143,037	.....	.....	.....	.....	.....	143,037	.....	.....	.....	103,541	1,954	.....	.....	.....	.....	.....	.....

1840	572,748	540,980	505,983	1,108,001	57,346	1,085,655	7,035,906	390,635	53,716	306,919	7,982,926
1841	577,708	677,985	597,005	1,983,539	68,000	1,915,539	6,456,694	116,319	81,414	81,888	6,436,936
1842	587,082	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1843	597,423	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1844	607,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1845	617,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1846	627,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1847	637,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1848	647,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1849	657,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1850	667,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1851	677,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1852	687,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1853	697,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1854	707,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1855	717,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1856	727,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526
1857	737,000	836,934	597,005	2,631,669	187,983	2,443,686	5,08	8,526,845	903,681	903,681	8,530,526

NOTE.—The production of anthracite coal in Pennsylvania for the year 1855 was 7,082,000 tons; bituminous, 3,162,000 tons. Maryland produced 750,000 tons; Illinois, 350,000 tons; Ohio, 300,000 tons; Kentucky, 210,000 tons; Virginia, 175,000 tons; Tennessee and all other States, 500,000 tons; aggregate, 19,229,000 tons.

In the imports and exports of coal the quantities of anthracite and bituminous have been blended in the returns and cannot be separately given.

No. 50.

Comparative statement of the tariffs of 1846 and 1857.

	1846.	1857.
	Per cent.	Per cent.
Absynthe—see Cordials.....	100	30
Acetic acid—see Acids, acetic, &c.....	20	4
Acetous acid—see Acid, acetous, &c.....	20	15
Acids, acetic, benzoic, boracic, citric, muriatic, white and yellow, oxalic, pyroligneous, and tartaric, and all other acids of every description, used for chemical or for manufacturing purposes, not otherwise provided for.....	20	4
Acids, acetous, chromic, nitric, and all other acids of every description, used for medicinal purposes or in the fine arts, not otherwise provided for.....	20	15
Acid, sulphuric—see Sulphuric acid.....	10	4
Adhesive felt, &c.—see Felt, adhesive.....	Free.....	Free.
Alabaster statuary, &c., for use of colleges, &c.—see Philosophical apparatus, &c.....	Free.....	Free.
Alabaster and spar ornaments.....	40	30
Alabata—see Argentine.....	30	24
Alcornoque.....	5	4
Ale, beer, and porter, in casks or bottles.....	30	24
Almonds.....	40	30
Aloes.....	20	4
Alum.....	20	15
Amber beads—see Beads.....	30	24
Amber.....	20	4
Amberggris.....	20	4
Ammonia.....	10	8
Ammonia, sal—see Sal ammonia.....	10	8
Anatto, roucou, or Orleans.....	10	4
Anchovies, sardines, and all other fish preserved in oil.....	40	30
Angora, Thibet, and other goats' hair or mohair, unmanufactured, not otherwise provided for.....	20	15
Animal carbon—see Bone black.....	20	Free.
Animal oils—see Oils, neatsfoot, &c.....	20	15
Animals, living, of all kinds.....	20	Free.
Anise seed.....	20	4
Antimony, crude, or regulus of.....	20	8
Antiquarian paper—see Paper.....	30	24
Antiquities, collections of—see Philosophical apparatus, &c.....	Free.....	Free.
Antiquities, collections of—see Cabinets of coins, &c.....	Free.....	Free.
Apparatus for use of United States—see Books, maps, &c.....	Free.....	Free.
Apparatus for use of colleges, &c.—see Philosophical apparatus, &c.....	Free.....	Free.
Apparel—see Clothing, ready-made.....	30	24
Apples, bitter—see Bitter apples.....	20	Free.
Arabic gum—see Gum Arabic.....	10	8
Argentine, alabata, or German silver, manufactured or unmanufactured.....	30	24
Argol, or crude tartar.....	5	Free.
Arms, fire—see Muskets.....	30	24
Arms, side—see Side-arms.....	30	24
Arrack—see Cordials.....	100	30
Arrow-root.....	20	15
Arsenic.....	15	4

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Articles embroidered with gold, silver, or other metal.....	30	24
Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.....	30	24
Articles of metal—see Manufactures.....	30	24
Articles of leather—see Manufactures.....	30	24
Articles of marble—see Manufactures.....	30	24
Articles of glass—see Manufactures.....	30	24
Articles of papier-maché—see Manufactures.....	30	24
Articles, all, imported for the use of the United States—see Books, maps, &c.....	Free	Free.
Articles not in a crude state, used in dyeing or tanning, not otherwise provided for.....	20	4
Articles in a crude state, used in dyeing or tanning, not other- wise provided for.....	5	Free.
Artificial flowers or feathers—see Feathers and flowers.....	30	24
Ash, soda—See Soda ash.....	10	4
Asphaltum.....	20	4
Assafetida.....	20	4
Asses' skins.....	30	24
Aubuson carpeting—See Carpets.....	30	24
Bacon.....	20	15
Baizes, bookings, flannels, and floorcloths, of whatever material composed, not otherwise provided for.....	25	19
Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.....	30	24
Bananas.....	20	8
Barbary gum—See Gum Arabic.....	10	8
Barilla.....	10	4
Bark of the cork tree, manufactures of—see Manufactures.....	30	24
Bark of the cork tree, unmanufactured—See Cork tree bark.....	15	8
Barks of all kinds not otherwise provided for.....	20	8
Bark, Peruvian.....	15	Free.
Bark, Quilla.....	15	12
Barley.....	20	15
Barley, pearl or hulled—see Pearl or hulled barley.....	20	15
Bars, iron—see Iron in bars.....	30	24
Bars, steel, in—see Steel in bars.....	15	12
Bars, brass—see Brass in bars, &c.....	5	Free.
Bars, copper—see Copper in pigs, &c.....	5	Free.
Bar, tin—see Tin in pigs, &c.....	5	Free.
Barytes, sulphate of—see Sulphate of barytes.....	20	15
Baskets, and all other articles composed of grass, osier, palm- leaf, straw, whalebone, or willow, not otherwise provided for.....	30	24
Bay rum.....	30	24
Beads, of amber, composition, or wax, and all other beads.....	30	24
Beans, Vanilla—see Vanilla beans.....	20	15
Bed-sides—see Carpets.....	30	24
Beds, feather—see Floss silks, &c.....	25	19
Beef.....	20	15
Beer, in casks or bottles—see Ale, beer, &c.....	30	24
Beeswax.....	20	15
Bells, old, and bell metal.....	5	Free.
Bend leather—see Leather, tanned, &c.....	20	15
Benzoates.....	30	24
Benzoin, or Benjamin, gum—see Gum benzoin, &c.....	30	24
Benzoic acid—see Acids, acetic, &c.....	20	4

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Berries, vegetables, and flowers, not otherwise provided for.....	20	15
Berries, juniper—see Juniper berries.....	20	15
Berries, nuts, flowers, plants, and vegetables, used exclusively in dyeing, or in composing dyes; but no article shall be classed as such that has undergone any manufacture.....	5	Free.
Bichromate of pot ash—see Chromate.....	20	15
Bismuth.....	20	Free.
Bitter apples.....	20	Free.
Bituminous substances in a crude state—see Mineral and bituminous substances.....	20	15
Black, Frankfort—see Frankfort black.....	20	15
Black, ivory—see Ivory black.....	20	15
Blank books, bound or unbound.....	20	15
Blankets of all kinds.....	20	15
Bleaching powder, or chloride of lime.....	10	4
Blocks, tin—see Tin in pigs, &c.....	5	Free.
Blooms—see Iron in bars, &c.....	30	24
Blue or Roman vitriol, or sulphate of copper.....	20	15
Blue, fig—see Fig blue.....	20	15
Blue, Prussian—see Prussian blue.....	20	4
Bone black—see Animal carbon.....	20	Free.
Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.....	20	15
Bookings—see Baizes.....	25	19
Bodies, hat, of wool—see Hat bodies.....	20	15
Bologna sausages.....	30	24
Bolts—see Iron in bars.....	30	24
Bolts, shingle and stave.....	20	Free.
Bolts, copper—see Copper rods, &c.....	20	15
Bolting cloths.....	25	Free.
Bone, manufactures of—see Manufactures of bone.....	30	24
Bone black.....	20	Free.
Bone dust.....	20	Free.
Bones and bone-tips, unmanufactured—see Horn and horn-tips.....	5	4
Bones, burnt.....	20	Free.
Bonnets, flats, braids, &c., used for making—see Flats, &c.....	30	24
Bonnets composed of certain materials—see Hats and bonnets.....	30	24
Books, maps, and charts, imported by authority of the joint library committee of Congress for the use of the library of Congress; provided, that if in any case a contract shall have been made with any bookseller, importer or other person, for books, maps, or charts, in which contract the bookseller, importer, or other person aforesaid shall have paid the duty or included the duty in said contract, in such case the duty shall not be remitted.....	Free.....	Free.
All books, maps, charts, mathematical and nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States.....	Free.....	Free.
Books as personal effects of persons arriving in the United States—see Wearing apparel.....	Free.....	Free.
Books specially imported for societies—see Philosophical apparatus.....	Free.....	Free.
Botany, specimens of—see Specimens of natural history.....	Free.....	Free.
Books, blank—see Blank books.....	20	15

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Books, printed, magazines, pamphlets, and periodicals, illustrated newspapers, bound or unbound, not otherwise provided for	10	8
Books in course of printing and republication—see Periodicals	20	15
Boracic acid—see Acids, acetic, &c	20	4
Borate of lime		12
Borax, crude or tincal	25	4
Borax, not crude	25	19
Bottles, India rubber—see India rubber in bottles	10	4
Bottoms, copper—see Copper bottoms	20	15
Bottoms, still—see Still bottoms	20	15
Boucho leaves	20	4
Boxes, paper—see Paper boxes	30	24
Boxes, fancy—see Paper boxes	30	24
Box-wood, unmanufactured	20	8
Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part	30	24
Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for	30	24
Braids, of hair—see Bracelets	30	24
Braids, for making hats or bonnets—see Flats, braids, &c	30	24
Braids, cotton—see Cotton laces, &c	25	19
Brandy, and other spirits distilled from grain or other materials	100	30
Brass, manufactures of—see Manufactures of brass	30	24
Brass, in bars or pigs	5	Free.
Brass, old, and fit only to be remanufactured	5	Free.
Braziers' copper—see Copper in sheets, &c	20	15
Brazil paste	15	12
Brazil wood, Braziletto, and all dye-woods in sticks	5	Free.
Breccia	20	15
Bricks—see Paving and roofing tiles, &c	20	15
Brimstone, roll—see Roll brimstone	20	15
Brimstone, crude, in bulk	15	4
Bristles	5	4
Broad window glass—see Window glass	20	15
Bronze liquor	20	15
Bronze powder	20	15
Bronze, casts of—see Philosophical apparatus, &c		Free.
Bronze metal, in leaf—see Metals, Dutch, &c	20	15
Brooms and brushes of all kinds	30	24
Brushes	30	24
Brussels carpeting—see Carpets	30	24
Buds, cassia—see Cassia buds	20	4
Building stones	10	8
Bulbs—see Trees, shrubs, &c	Free.	Free.
Bullion, gold and silver	Free.	Free.
Burgundy—see Wines	40	30
Burgundy pitch	25	11
Burnt starch—see Gum substitute	10	4
Burr stones, wrought or unwrought, but unmanufactured	10	Free.
Busts—see Philosophical apparatus, &c	Free.	Free.
Butter	20	11
Buttons and button-moulds of all kinds	25	11
Cabinet and household furniture	30	24
Cabinets of coins, medals, gems, and all collections of antiquities	Free.	Free.
Cables and cordage, tarred or untarred	25	11
Cadmium	20	11

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Cake, saffron—see Saffron and saffron cake	20	15
Calamine	20	15
Calomel and all other mercurial preparations	25	19
Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal	30	24
Cameos and mosaics not set	10	4
Cameos and mosaics, imitations thereof, not set	10	8
Camphor, refined	40	30
Camphor, crude	25	8
Candles, spermaceti—see Spermaceti candles	20	15
Castor oil	20	15
Candles, stearine—see Stearine candles	20	15
Candles, tallow—see Tallow candles	20	15
Candles, wax—see Wax candles	20	15
Canes and sticks, for walking, finished or unfinished	30	24
Cantharides	20	8
Capers, pickles, and sauces of all kinds, not otherwise provided for	30	24
Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material	30	24
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for	30	24
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children	20	15
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children, when bleached, printed, painted, or dyed	20	24
Carbonate of soda—see Sal soda, &c.	20	8
Carbon, animal—see Animal carbon	20	Free.
Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed	30	24
Cards, playing—see Playing cards	30	24
Carpets, carpeting, hearth rugs, bed-sides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venitian, Wilton, or any other similar fabric	30	24
Carriages and parts of carriages	30	24
Cassia	40	4
Cassia buds	20	4
Castings of iron	30	24
Cast iron vessels—see Iron, cast, vessels of	30	24
Cast steel—see Steel in bars	15	12
Casts of marble, bronze, alabaster, or plaster of Paris—see Philo- sophical apparatus, &c.	Free.	Free.
Castile soap—see Soap, Castile, &c.	30	24
Castorum	20	15
Cayenne pepper	30	4
Cedar-wood, manufactures of—see Manufactures of cedar-wood	40	30
Cedar-wood, box-wood, ebony, granadilla, lignumvite, mahogany, rose-wood, and satin-wood, and all cabinet woods, unmanufac- tured—see Woods	20	8
Cement, Roman—see Roman cement	20	15
Chains of hair—see Bracelets, braids, &c.	30	24
Chalk, red, pencils—see Red chalk pencils	30	24
Chalk	5	4

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Chalk, French—see French chalk.....	20	4
Chalk, red—see Red chalk.....	20	4
Charts—see Maps and charts.....	10	Free.
Cheese.....	30	24
China ware—see Earthen, China, and stone ware.....	30	24
China matting—see Matting, China, &c.....	25	19
Chip hats and bonnets—see Hats and bonnets.....	30	24
Chocolate.....	20	15
Chloride of lime—see Bleaching powder.....	10	
Chromate of lead.....	20	15
Chromate, bichromate, hydriodate, and prussiate of potash.....	20	15
Chromic acid—see Acids, acetous, &c.....	20	15
Chronometers, box or ships', and parts thereof.....	10	8
Cinnamon.....	30	4
Citric acid—see Acids, acetic, &c.....	20	4
Claret—see Wines.....	40	30
Clay.....	5	4
Clay, unwrought.....	5	4
Clocks and parts of clocks.....	30	24
Clothing, ready-made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer.....	30	24
Cloth, suitable for the manufacture of shoes, buttons, &c., exclu- sively—see Manufactures of mohair cloth, &c.....	5	4
Cloths, bolting—see Bolting cloths.....	25	Free.
Cloves.....	40	4
Coach and harness furniture of all kinds.....	30	24
Coal.....	30	24
Cobalt.....	20	15
Cochineal.....	10	4
Cocoa nuts.....	20	4
Cocoa.....	10	4
Cocoa shells.....	10	4
Cocoa nut oil—see Oils, palms, &c.....	10	4
Coculus Indicus.....	20	15
Codilla, or tow of hemp or flax.....	15	12
Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges.....		Free.
Coffee, the growth or production of the possessions of the Nether- lands, imported from the Netherlands in the same manner.....	Free.....	Free.
Coins, gold, silver, and copper.....	Free.....	Free.
Coins—see Cabinets of coins.....	Free.....	Free.
Coir—see Jute, &c.....	25	19
Coke and culm of coal.....	30	24
Collections of antiquities—see Philosophical apparatus, &c.....	Free.....	Free.
Collections of antiquities—see Cabinets of coins, &c.....	Free.....	Free.
Colored glass—see Glass, colored.....	30	24
Colors, water—see Water colors.....	30	24
Combs of all kinds.....	30	24
Comfits, sweetmeats or fruit, preserved in sugar, brandy, or mo- lasses.....	40	30
Common saddlery—see Saddlery.....	20	15
Composition tops for tables, or other articles of furniture.....	40	30
Composition beads—see Beads.....	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Compositions of glass or paste, when set	30	24
Compositions of glass or paste, not set	10	8
Confectionary of all kinds, not otherwise provided for	30	24
Copal, gum—see Gums	10	8
Copper articles, vessels, and wares—see Manufactures	30	24
Copper bottoms	20	15
Copper rods, bolts, nails, and spikes	20	15
Copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for	20	15
Copperas, or green vitriol, or sulphate of iron	20	15
Copper, in pigs or bars	5	Free.
Copper, when old, and fit only to be remanufactured	5	Free.
Copper, when imported for the United States mint	Free.....	Free.
Copper ore	Free.....	Free.
Copper, sheathing—see Sheathing copper	Free.....	Free.
Copper coins—see Coins	Free.....	Free.
Coral, cut or manufactured	30	24
Coral, marine—see Marine coral, unmanufactured	20	15
Cordage—see Cables and cordage	25	19
Cordials, absynthe, arrack, Curraçoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character	100	30
Cords, cotton—see Cotton cords	30	24
Corks	30	24
Cork tree bark—see Manufactures of the bark of the cork tree	30	24
Cork tree bark	15	4
Corn, Indian—see Indian corn	20	15
Corn meal, Indian—see Indian corn and meal	20	15
Cosmetics—see Balsams, cosmetics, &c.	30	24
Cotton	Free.....	Free.
Cotton cords, gimps, and galloons	30	24
Cotton, hat bodies of—see Hat bodies of cotton	30	24
Cotton, embroidered—see Manufactures of cotton, &c., embroi- dered	30	24
Cotton, all manufactures of, bleached, printed, painted, or dyed— see Manufactures of cotton	20 to 25	24
Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids	25	19
When bleached, printed, painted, or dyed	25	24
Cotton, manufactures of, not otherwise provided for—see Manu- factures of cotton not otherwise provided for	25	19
Cotton, articles of, made on frames—see Caps, gloves, &c.	20	15
When bleached, printed, painted, or dyed	20	24
Cotton and silk, hatters' plush—see Hatters' plush	20	15
Cotton velvet in the piece, composed wholly of cotton—see Vel- vet in the piece, &c.	20	15
When bleached, printed, painted, or dyed	20	24
Cotton and silk velvet in the piece, cotton of chief value—see Velvet in the piece, composed of cotton and silk, &c.	20	15
Court plaster	30	24
Crackers, fire—see Fire crackers	30	24
Crayons, of all kinds	30	24
Cream of tartar	20	4
Crown window glass—see Window glass	20	15
Crude tartar—see Argol	5	Free.
Crude articles for dyeing, &c.—see Articles in a crude state, &c. ..	5	Free.

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Crystals for watches—see Glass crystals.....	30	24
Cubebs.....	20	15
Cudbear.....	10	8
Culm of coal—see Coke.....	30	24
Curraçoa—see Cordials.....	100	30
Curls of hair—see Bracelets.....	30	24
Curled hair for beds—see Hair, curled, &c.....	20	15
Currants.....	40	8
Cutlery, of all kinds.....	30	24
Cutch.....	10	Free.
Cylinder window glass—see Window glass.....	20	15
Darning needles—see Needles, of all kinds.....	20	15
Dates.....	40	8
Demy paper—see Paper, demy, &c.....	30	24
Decoctions of logwood, &c.—see Extracts and decoctions.....	20	4
De laines.....	25	24
Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.....	30	24
Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set.....	10	4
Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, imitations thereof, not set.....	10	8
Diamonds, glaziers', set or not set.....	15	12
Dolls, and toys of all kinds.....	30	24
Downs of all kinds—see Floss silk, &c.....	25	19
Dragon's blood.....	15	Free.
Drawers, wove on frames—see Caps, gloves, &c.....	30	24
Drawers, wove on frames, wholly of cotton—see Caps, gloves, &c.....	20	15
Drawers, when bleached, printed, painted, or dyed.....	20	24
Drawing paper—see Paper, demy, &c.....	30	24
Drawings—see Philosophical apparatus, &c.....	Free.	Free.
Dressed and tanned skins—see Skins, tanned, &c.....	20	15
Dried pulp.....	20	15
Dried fish—see Fish, foreign, &c.....	20	15
Drugs, medicinal—see Medicinal drugs.....	20	15
Dutch metal, in leaf—see Metal, Dutch, &c.....	20	15
Dye-woods, extracts and decoctions of—see Extracts and decoctions.....	20	4
Dye-woods in sticks—see Brazil-wood, &c.....	5	Free.
Dye, lac—see Lac dye.....	5	4
Dyeing, articles used for, not in a crude state—see Articles not in a crude state, &c.....	20	4
Dyeing—see Articles in a crude state used for dyeing.....	5	Free.
Dyeing—see Berries, nuts, &c., in a crude state.....	5	Free.
Earthen, China, and stone ware, and all other wares composed of earthy and mineral substances, not otherwise provided for.....	30	24
Earths, ochrey, crude or ground—see Ochres and ochrey earths.....	30	15
Earth, ochrey—see Ochres and ochrey earths.....	30	15
Earth, fullers'—see Fullers' earth.....	10	8
East India gum—see Gum Arabic, &c.....	10	8
Ebony wood, manufactures of—see Manufactures of cedar wood, &c.....	40	30
Ebony wood, unmanufactured—see Cedar wood.....	20	8
Effects, household—see Household effects.....	Free.	Free.

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Effects, personal and household—see Personal and household effects.....	Free.....	Free
Effects, not merchandise, of persons arriving in the United States—see Wearing apparel in actual use.....	Free.....	Free.
Elephant paper—see Paper, demy, &c.....	30	24
Embroideries of gold, silver, &c.—see Articles embroidered, &c.....	30	24
Embroidered manufactures, of cotton, silk, wool, worsted—see Manufactures of cotton, &c., embroidered.....	30	24
Emery, in lump or pulverized.....	20	8
Engravings or plates, bound or unbound.....	10	8
Envelopes, paper—see Paper envelopes.....	30	24
Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal.....	30	24
Epsom salts—see Salts, epsom, &c.....	20	15
Essential oils—see Oils, volatile, &c.....	30	24
Etchings—see Philosophical apparatus, &c.....	Free.....	Free.
Ether.....	20	15
Expressed oils—see Oils, volatile, &c.....	30	24
Extracts—see Balsams.....	30	24
Extract of indigo.....	20	4
Extracts and decoctions of logwood and other dye-woods, not otherwise provided.....	20	4
Extract of madder.....	20	4
Fabrics wholly or in part of India rubber—see Braces, &c.....	30	24
Fancy boxes—see Paper boxes.....	30	24
Fans and fire-screens of every description, of whatever material composed.....	30	24
Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.....	30	24
Feather beds—see Floss silks, &c.....	25	19
Feathers for beds—see Floss silk, &c.....	25	19
Felspar.....	20	15
Felt, adhesive, for sheathing vessels.....	Free.....	Free.
Fig blue.....	20	15
Fire-arms—see Muskets, &c.....	30	24
Fire crackers.....	30	24
Fire screens—see Fans and fire screens.....	30	24
Fire-wood—see Wood, unmanufactured.....	30	24
Fish, preserved in oil—see Anchovies.....	40	30
Fish, foreign, whether fresh, smoked, salted, dried or pickled, not otherwise provided for.....	20	15
Fish glue, or isinglass.....	20	15
Fish skins.....	20	15
Fish oils—see Oils, neatsfoot, &c.....	20	15
Flags, matting, or mats of—see Matting, China, &c.....	25	19
Flannels—see Baizes, &c.....	25	19
Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.....	30	24
Flax, manufactures of—see Manufactures of flax, &c.....	20	15
Flax, unmanufactured.....	15	Free.
Flax, tow of—see Codilla.....	15	12
Flax seed.....	20	15
Flints.....	5	4
Flint, ground.....	5	4
Floor cloths—see Baizes, &c.....	25	19
Floor matting—see Matting, China, &c.....	25	19

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Floss silks, feather beds, feathers for beds, and downs of all kinds	25	19
Flour, wheat—see Wheat and wheat flour	20	15
Flour, rye,—see Rye and rye flour	20	15
Flour of sulphur	20	15
Flowers—see Feathers and flowers	30	24
Flowers, used exclusively in dyeing, &c.—see Berries, nuts, &c.	5	Free.
Flowers not otherwise provided for—see Berries, vegetables, &c.	20	15
Foolscap paper—see Paper, demy, &c.	30	24
Frames and sticks for umbrellas, parasols, and sun-shades, finished or unfinished	30	24
Frankfort black	20	15
French chalk	20	4
Fresh fish—see Fish, foreign, &c.	20	15
Fruit preserved in sugar, brandy, or molasses—see Comfits	40	30
Fruit, green, ripe, or dried	20	8
Fullers' earth	10	8
Fulminates, or fulminating powders	20	15
Furniture, cabinet and household	30	24
Furniture—see Composition table tops	40	30
Fur manufactures—see Caps, hats, muffs, and tippets of fur	30	24
Fur caps—see Caps, &c., of fur	30	24
Furs, dressed, on the skin	20	15
Furs, hatters', dressed or undressed, not on the skin	10	8
Furs, undressed, when on the skin	10	8
Galloons, gold, silver, &c—see Epaulets	30	24
Galloons, cotton—see Cotton cords, &c.	30	24
Galvanized tin plates—see Tin plates, galvanized	15	8
Gamboge	20	15
Game, prepared—see Prepared vegetables, meats, &c.	40	30
Garden seeds, and all other seeds for agricultural, horticultural, medicinal, and manufacturing purposes, not otherwise provided for	Free.	Free.
Gelatine—see Macaroni, &c.	30	24
Gems, set—see Diamonds, &c., set	30	24
Gems—see Philosophical apparatus, &c.	Free.	Free.
Gems, not set—see Cameos, &c., not set	10	4
Gems, imitations of, not set—see Diamonds, &c.	10	8
German silver, see Argentine	30	24
German steel—see Steel in bars, &c.	15	12
Gilt ware—see Plated and gilt ware	30	24
Gimps, cotton—see Cotton cords, &c.	30	24
Ginger, ground	30	24
Ginger, dried, green, ripe, preserved or pickled	40	15
Glass, cut	40	30
Glass, colored, stained, or painted	30	24
Glass crystals for watches	30	24
Glasses or pebbles for spectacles	30	24
Glass tumblers, plain, moulded, or pressed, not cut or punted	30	24
Glass, paintings on—see Paintings on glass	30	24
Glass, porcelain—see Porcelain glass	30	24
Glass, compositions of, set—see Compositions of glass or paste, when set	30	24
Glass, compositions of, not set—see Compositions of glass or paste, not set	10	8
Glass, window—see Window-glass	20	15
Glass, when old, and fit only to be remanufactured	20	Free.

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Glassiers' diamonds, set or not set—see Diamonds, glassiers'	15	12
Glauber salts—see Salts, Epsom, &c.	20	15
Gloves, made on frames—see Caps, gloves, &c., made on frames..	30	24
Gloves, wholly of cotton, made on frames—see Caps, gloves, &c., made on frames	20	15
Gloves, when bleached, printed, painted or dyed.....	20	24
Glue	20	15
Glue, fish	20	15
Goats' hair, manufactures of—see Manufactures of goats' hair, &c.	25	19
Goats' hair, unmanufactured—see Angora, Thibet, and other goats' hair	20	15
Gold embroideries—see Articles embroidered with gold.....	30	24
Gold, manufactures of—see Manufactures of brass, &c.....	30	24
Gold coin—see Coin.....	Free.....	Free.
Gold and silver leaf.....	15	12
Gold-beaters' skin.....	10	8
Goods, wares, and merchandise, the growth, produce, or manu- facture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: provided, that all regulations to ascertain the iden- tity thereof, prescribed by existing laws, or which may be pre- scribed by the Secretary of the Treasury, shall be complied with	Free.....	Free.
Granadilla wood, manufactures of—see Manufactures of cedar wood, &c	40	30
Granadilla wood, unmanufactured—see Woods, &c	20	8
Grapes	30	8
Grass bonnets—see Hats and bonnets composed of straw, &c	30	24
Grass baskets—see Baskets, &c., composed of grass, &c	30	24
Grass cloth	25	19
Grass, Sisal—see Jute, &c., unmanufactured.....	25	19
Grass mats and matting—see Matting, China, &c.....	25	19
Grease—see Tallow, &c	10	8
Green vitriol—see Copperas	20	15
Green turtle	20	15
Grindstones	5	4
Ground plaster of Paris—see Plaster of Paris	20	15
Gum benzoin, or Benjamin.....	30	8
Gums—Arabic, Barbary, copal, East India, Senegal, substitute, tragacanth, and all other gums and resins in a crude state.....	10	8
Guanó.....	Free.....	Free.
Gunny cloth	20	15
Gunpowder	20	15
Gutta percha, unmanufactured	20	4
Hair, human, cleansed or prepared for use	30	24
Hair of all kinds, uncleaned and unmanufactured.....	10	8
Hair, goats', unmanufactured—see Angora, Thibet, and other goats' hair	20	15
Hair of the alpaca, the goat, and other like animals, in certain conditions—see Wool.....	20	Free.
Hair, curled, moss, sea-weed, and all other vegetable substances used for beds or mattresses	20	15
Hair cloth, hair seating, and all other manufactures of hair not otherwise provided for.....	25	19
Hair, hats, &c., of—see Hats and bonnets of straw, hair, &c.....	30	24
Hair pencils.....	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Hair seating—see Hair cloth, &c.....	25	19
Hams	20	15
Harness furniture—see Coach furniture.....	30	24
Hats—see Hats and bonnets, &c.....	30	24
Hats, flats, braids for making—see Flats, &c	30	24
Hat bodies of cotton	30	24
Hats and bonnets, for men, women, and children, composed of straw, satin-straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for	30	24
Hats of wool.....	20	15
Hat bodies, made of wool, or of which wool shall be a component material of chief value.....	20	15
Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.....	20	15
Hearth rugs—see Carpets.....	30	24
Hemp, unmanufactured.....	30	24
Hemp, manufactured—see Manufactures of hemp	20	15
Hemp, tow of—see Codilla.....	15	12
Hemp seed, and rape seed.....	10	8
Hemp seed or linseed, and rape seed oil, and all other oils used in painting.....	20	15
Hides, raw, of all kinds—see Raw hides and skins.....	5	4
Honey	30	24
Horn, manufactures of—see Manufactures of bone, &c	30	24
Horns, horn-tips, bones, bone tips, and teeth, unmanufactured ..	5	4
Household furniture—see Furniture	30	24
Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale	Free.	Free.
Hulled barley—see Pearl or hulled barley	20	15
Human hair, cleansed or prepared for use	30	24
Hydriodate of potash—see Chromate, bichromate, &c	20	15
Ice.....	20	Free.
Illustrated newspapers—see Books, &c.....	10	8
Imitations of wines—see Wines.....	40	30
Imitations of cameos or mosaics, set—see Cameos, &c., set.....	30	24
Imitations of precious stones, set—see Diamonds, &c., set.....	30	24
Imitations of jewelry—see Jewelry.....	30	24
Imitations of cameos and mosaics, not set—see Cameos and mosaics, imitations of, not set.....	10	8
Imitations of diamonds, gems, &c., not set—see Diamonds, imitations of, &c., not set.....	10	8
Imitations of jet—see Jet and manufactures of.....	30	24
Imperial paper—see Paper, antiquarian, &c.....	30	24
India rubber, fabrics of—see Braces, &c.....	30	24
India rubber shoes—see Shoes wholly of India rubber.....	30	24
India rubber, in bottles, slabs, or sheets, unmanufactured.....	10	4
India rubber, milk of.....	-----	4
Indian corn and corn meal	20	15
Indigo, extract of—see Extract of indigo.....	20	4
Indigo.....	10	4
Ingrain carpeting—see Carpets.....	30	24
Ink and ink powder.....	30	24
Insertings, cotton—see Cotton insertings.....	25	19
Insertings, thread—see Thread laces, &c	20	

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Instruments, musical—see Musical instruments.....	20	15
Ipecacuanha	20	15
Iridium	20	15
Iris, or orris root	20	15
Iron in bars, bloom, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for	30	24
Iron castings—see Castings of iron	30	24
Iron, old or scrap—see Old or scrap iron	30	24
Iron, vessels of, cast—see Vessels of cast iron	30	24
Iron, manufactures of—see Manufactures of brass, &c	30	24
Iron, sulphate of—see Copperas, &c	20	15
Iron, liquor	20	15
Istinglass—see Fish glue	20	15
Ivory, manufactures of—see Manufactures of bone, &c	30	24
Ivory, vegetable, manufactures of—see Manufactures of bone, &c	30	24
Ivory black	20	15
Ivory, unmanufactured	5	Free.
Ivory nuts, or vegetable ivory	5	4
Jalap	20	15
Japanned ware of all kinds, not otherwise provided for	30	24
Japanned saddlery—see Saddlery, common, &c	20	15
Japanned leather or skins, of all kinds	20	19
Jeido gum—see Gum Arabic	10	8
Jellies—see Macaroni	30	24
Jet, and manufactures of jet, and imitations thereof	30	24
Jewelry, real or imitation	30	24
Juice, licorice—see Licorice paste, &c	20	15
Juice, lemon or lime—see Lemon and lime juice	10	8
Juniper berries	20	15
Junk, old	Free.	Free.
Jute, Sisal grass, coir, and other vegetable substances, unmanu- factured, not otherwise provided for	25	19
Jute, mats or matting—see Matting, China, &c	25	19
Kelp	10	8
Kirschenwasser—see Cordials	100	30
Kermes, mineral—see Mineral kermes	15	12
Kermes	5	4
Knitting-needles—see Needles of all kinds for sewing, darning, or knitting	20	15
Knots, of gold, silver, or other metal—see Epaulets, &c	30	24
Lac spirits	20	4
Lac sulphur	20	4
Lac dye	5	4
Laces of gold, silver, or other metal—see Epaulets	30	24
Laces, cotton—see Cotton laces, &c	25	19
Laces, when bleached, &c	25	24
Laces, thread—see Thread laces	20	15
Lampblack	20	15
Lard	20	15
Lastings, cut in strips or patterns of the size and shape for shoes, boots, booties, slippers, gaiters, or buttons, exclusively, not combined with India rubber	5	4
Laths—see Boards, plank, &c	20	15
Lead pencils	30	24
Lead, manufactures of—see Manufactures of brass, &c	30	24
Lead, chromate of—see Chromate	20	15

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	1846.	1857.
	Per cent. £.	Per cent.
Lead, in pigs, bars, or sheets.....	20	24
Lead, nitrate of—see Nitrate of lead.....	20	24
Lead, white and red—see White and red lead.....	20	15
Leaden pipes.....	20	15
Leaden shot.....	20	15
Leaf, gold and silver—see Gold and silver leaf.....	15	12
Leather, manufactures of—see Manufactures of leather.....	30	24
Leather, tanned, bend, or sole.....	20	15
Leather, upper, of all kinds.....	20	15
Leather, japanned.....	20	19
Leaves, medicinal—see Medicinal drugs, &c.....	20	15
Leeches.....	20	Free.
Leggins—see Caps, &c., made on frames.....	30	24
Leggins, wholly of cotton—see Caps, &c., wholly of cotton, made on frames.....	20	15
Leggins, cotton, when bleached, printed, painted, or dyed.....	20	24
Lemons and limes.....	20	8
Lemon peel—see Orange and lemon peel.....	20	15
Lemon and lime juice.....	10	8
Letter paper—see Paper, antiquarian, &c.....	30	24
Limes—see Lemons and limes.....	20	8
Lime juice—see Lemon and lime juice.....	10	8
Lime.....	10	8
Lime, sulphate of, unground—see Plaster of Paris.....	Free.	Free.
Lime, chloride of—see Bleaching powder.....	10	4
Linen, manufactures of, embroidered—see Manufactures of cotton, linen, &c.....	30	24
Linens of all kinds.....	20	15
Linseed, but not embracing flaxseed.....	10	Free.
Linseed oils—see Hempseed or linseed oil, &c.....	20	15
Liqueurs—see Cordials.....	100	30
Liquor, iron—see Iron liquor.....	20	15
Licorice, paste, juice, or root.....	20	15
Listings, woolen—see Woolen listings.....	20	15
Litharge.....	20	15
Logwood, extract or decoction of—see Extracts and decoctions.....	20	4
Loops, iron—see Iron in bars, &c.....	30	24
Maccaroni, vermicelli, gelatine, jellies, and all other similar preparations.....	30	24
Mace.....	40	4
Machinery, exclusively designed, and expressly imported for the manufacture of flax and linen goods.....		8
Madder, extract of—see Extract of madder.....	20	4
Madder, ground or prepared.....	5	Free.
Madder root.....	5	Free.
Madeira—see Wines.....	40	30
Magazines—see Books.....	10	8
Mahogany wood, manufactures of—see Manufactures of cedar wood, &c.....	40	30
Mahogany wood, unmanufactured—see Woods, &c.....	20	8
Malt.....	20	15
Manganese.....	20	15
Manna.....	20	15
Manufactures of cedar wood, granadilla, ebony, mahogany, rose wood, and satin wood.....	40	30
Manufactures of jet—see Jet.....	30	24

STATEMENT—(Continued.)

	1846.	1857.
	Per cent.	Per cent.
Instruments of the bark of the cork tree, except corks	30	24
Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory	30	24
Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value.....	30	24
Manufactures composed wholly of cotton, bleached, printed, painted, or dyed.....	30	24
Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tambored in the loom or otherwise, by machinery, or with the needle or other process.....	30	24
Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.....	30	24
Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.....	30	24
Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.....	30	24
Manufactures of paper, or of which paper is a component material, not otherwise provided for.....	30	24
Manufactures, articles, and wares of papier-maché.....	30	24
Manufactures of wood, or of which wood is a component part, not otherwise provided for.....	30	24
Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.....	30	24
Manufactures of hair—see Hair cloth, hair seating, &c.....	25	19
Manufactures of fur—see Caps, hats, muffs, and tippets of fur, &c.....	30	24
Manufactures composed wholly of cotton, not otherwise provided for.....	25	19
Manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for.....	25	19
Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.....	25	19
Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.....	25	19
Manufactures of flax, not otherwise provided for.....	20	15
Manufactures of hemp, not otherwise provided for.....	20	15
Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, cut in slips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, or buttons, exclusively, not combined with India rubber.....	5	4
Manufactures of lastings suitable for shoes, boots, bootees, or buttons, exclusively—see Lastings.....	5	4
Manures or substances expressly used for.....		Free.
Maps and charts.....	10	Free.
Maraschino—see Cordials.....	100	30
Marble, manufactures of—see Manufactures of marble.....	30	24
Marble paving tile—see Manufactures of marble.....	30	24
Marble, in the rough slab or block, unmanufactured.....	20	15
Marine coral, unmanufactured.....	20	15
Marrow—see Tallow, marrow, &c.....	10	8

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	1846.	1857.
	Per cent.	Per cent.
Matting, China, and other floor matting and mats, made of flags, jute, or grass.....	25	24
Meal, Indian corn—see Indian corn.....	20	15
Meats, prepared—see Prepared vegetables, meats, &c.....	40	30
Medals—see Cabinets of coins, &c.....	Free	Free.
Medicinal preparations, not otherwise provided for.....	30	24
Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.....	20	15
Mercurial preparations—see Calomel.....	25	19
Metal embroideries—see Articles embroidered.....	30	24
Metals, manufactures of—see Manufactures of brass, &c.....	30	24
Metals, silver plated—see Silver plated metals.....	30	24
Metal, Dutch and bronze, in leaf.....	20	15
Metals, unmanufactured, not otherwise provided for.....	20	15
Metal, type—see Type metal.....	20	15
Metallic pens.....	30	24
Mineral waters.....	30	24
Mineral and bituminous substances, in a crude state, not otherwise provided for.....	20	15
Mineral kermes.....	15	12
Minerals—see Specimens of natural history.....	Free	Free.
Mits, made on frames—see Caps, gloves, &c.....	30	24
Mits made on frames, when wholly of cotton—see Caps, gloves, &c. When bleached, printed, painted, or dyed.....	20	15
Models of inventions and other improvements in the arts: provided, that no article or articles shall be deemed a model or improvement which can be fitted for use.....	20	24
Mohair and silk twist—see Silk twist, &c.....	Free	Free.
Mohair, manufactures of—see Manufactures of goats' hair, &c.....	30	24
Molasses.....	25	19
Mordant, patent—see Patent mordant.....	30	24
Mosaics, real and imitations, when set—see Cameos, &c.....	20	15
Mosaics, not set—see Cameos, &c., not set.....	20	15
Mosaics, imitations of, not set—see Diamonds, &c., not set.....	10	4
Moss, for beds or mattresses—see Hair, curled, &c.....	10	8
Moss, for beds or mattresses—see Hair, curled, &c.....	20	15
Moulds, button—see Button and button moulds.....	25	19
Muffs—see Caps, hats, muffs, &c.....	30	24
Muriatic acid—see acids, acetic, &c.....	20	4
Musical instruments of all kinds, and strings for musical instruments, of whipgut, catgut, and all other strings of the same material.....	20	15
Music, printed with lines, bound or unbound.....	10	4
Muskets, rifles, and other fire-arms.....	30	24
Nails, copper—see Copper rods, &c.....	20	15
Natron.....	10	8
Natural history, specimens of—see Specimens, &c.....	Free	Free.
Neatafoot oil—see Oils, neatafoot, &c.....	20	15
Needles of all kinds, for sewing, darning, or knitting.....	20	15
Newspapers, illustrated—see Books, &c.....	10	8
Nickel.....	5	4
Nitrate of lead.....	20	15
Nitrate of soda, refined, &c.—see Saltpetre, refined, &c.....	10	8
Nitrate of soda, when crude—see Saltpetre, when crude.....	5	4
Nitric acid—see Acids, acetous, &c.....	20	15
Nutmegs.....	40	4
Nuts, not otherwise provided for.....	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Instrument—see Cocoa nuts.....	20	4
Nuts, used exclusively in dyeing, &c.—see Berries, nuts, &c.....	5	Free.
Nuts, ivory—see Ivory nuts.....	5	4
Nut galls.....	5	Free.
Nux vomica.....	10	8
Oakum.....	Free.	Free.
Oats and oat meal.....	20	15
Ochres and ochrey earthen.....	30	15
Oilcloth of every description, of whatever material composed.....	30	24
Oils, volatile, essential, or expressed, and not otherwise provided for.....	30	24
Oil, castor—see Castor oil.....	20	15
Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries.....	Free.	Free.
Oils, hemp seed, linseed, rape seed, and all other oils used in painting—see Hemp seed oil, &c.....	20	15
Oils, neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.....	20	15
Oils, palm, seal, and cocoa nut.....	10	4
Oil of vitriol—see Sulphuric acid.....	10	4
Old or scrap iron—see Iron, old, &c.....	30	24
Old pewter—see Pewter, when old, &c.....	5	4
Olive oil in casks, other than salad oil.....	30	24
Olive salad oil, and all other olive oil, not otherwise provided for.....	30	24
Olives.....	30	24
Opium.....	20	15
Oranges, lemons, and limes.....	20	8
Orange and lemon peel.....	20	15
Orleans—see Anatto.....	10	4
Ornamental feathers or flowers—see Feathers.....	30	24
Orpiment.....	10	8
Orris, or iris root—see Iris or orris root.....	20	15
Osier baskets—see Baskets, composed of grass, osier, &c.....	30	24
Osier or willow, prepared for basketmakers' use.....	20	15
Oxalic acid—see Acids, acetic, &c.....	20	4
Packthread—see Twines and packthread.....	30	24
Paddy—see Rice or paddy.....	20	15
Paintings and statuary.....		Free.
Paintings on glass.....	30	24
Painted glass—see Glass, painted.....	30	24
Paints, dry, or ground in oil, not otherwise provided for.....	20	15
Palm-leaf, unmanufactured.....	10	Free.
Palm-leaf baskets—see Baskets.....	30	24
Palm-leaf hats—see Hats and Bonnets.....	30	24
Palm oils—see Oils, palm, &c.....	10	4
Pamphlets—see Books, printed, &c.....	10	8
Paper segars—see Segars, snuff, &c.....	40	30
Paper, manufactures of—see Manufactures of paper, &c.....	30	24
Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, not otherwise provided for.....	30	24
Paper boxes, and all other fancy boxes.....	30	24
Paper envelopes.....	30	24
Paper hangings.....	20	15
Paper for screens or fire-boards.....	20	15
Paper, sheathing—see Sheathing paper.....	20	15
Paper, music, bound or unbound—see Music paper.....	10	4

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Papier-maché—see Manufactures of papier-maché.....	30	24
Parchment.....	30	24
Parasols, frames or sticks for—see Frames or sticks.....	30	24
Parasols and sunshades.....	30	24
Paris white—see Whiting or Paris white.....	20	15
Paste—see Balsams.....	30	24
Paste compositions—see Compositions of glass or paste, when set.....	30	24
Paste, licorice—see Licorice paste.....	20	15
Paste, Brazil—see Brazil paste.....	15	12
Paste compositions, if not set—see Compositions of glass or paste, not set.....	10	8
Pastel—see Wood or pastel.....	10	4
Patent mordant.....	20	15
Paving tiles, marble—see Manufactures of marble.....	30	24
Paving stones.....	20	15
Paving and roofing tiles, and bricks.....	20	15
Pearls, when set—see Diamonds, &c., set.....	30	24
Pearl, manufactures of—see Manufactures of bone, shell, pearl, &c.....	30	24
Pearl or hulled barley.....	20	15
Pearls, not set—see Cameos, mosaics, diamonds, gems, pearls, &c., not set.....	10	4
Pearls, imitations thereof, not set—see Diamonds, pearls, &c., imitations thereof, not set.....	10	8
Pearl, mother of.....	5	4
Pebbles for spectacles—see Glasses or pebbles for spectacles.....	30	24
Pencils, hair—see Hair pencils.....	30	24
Pencils, lead—see Lead pencils.....	30	24
Pencils, red chalk—see Red chalk pencils.....	30	24
Pens, metallic—see Metallic pens.....	30	24
Pepper.....	30	4
Perfumes—see Balsams, &c.....	30	24
Perfumed soap—see Soap, perfumed.....	30	24
Periodicals, and other works, in course of printing and republica- tion in the United States.....	20	15
Periodicals—see Books, printed, &c.....	10	8
Personal and household effects (not merchandise) of citizens of the United States dying abroad.....	Free.....	Free.
Peruvian bark—see Bark, Peruvian.....	15	Free.
Pewter, manufactures of—see Manufactures of brass, &c.....	30	24
Pewter, when old, and fit only to be remanufactured.....	5	4
Pickles, capers, &c.—see Capers, &c.....	30	24
Pickled fish—see Fish, foreign, whether fresh, &c.....	20	15
Pigs, iron—see Iron, in bars, &c.....	30	24
Pigs, lead—see Lead, in pigs, &c.....	20	15
Pigs, brass—see Brass, in bars and pigs.....	5	Free.
Pigs, copper—see Copper, in pigs, &c.....	5	Free.
Pigs, tin—see Tin, in pigs, &c.....	5	Free.
Pimento.....	40	4
Pine apples.....	20	8
Pipes, lead—see Leaden pipes, &c.....	20	15
Pitch.....	20	15
Pitch, Burgundy—see Burgundy pitch.....	25	19
Plaits for bonnets, &c.—see Flats, braids, plaits, &c.....	30	24
Planks—see Boards, planks, &c.....	20	15
Plants, not otherwise provided for—see Trees, shrubs, &c.....	Free.....	Free.
Plants, used exclusively in dyeing—see Berries, nuts, &c.....	5	Free.
Plantains.....	20	8

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Plaster of Paris, when ground.....	20	15
Plaster of Paris, or sulphate of lime, unground.....	Free.	Free.
Plated metal, silver—see Silver, plated metal, &c.....	30	24
Plates, copper—see Copper in sheets, &c.....	20	15
Plates, stereotype—see Stereotype plates.....	20	15
Plates, Terne tin—see Terne tin plates.....	15	8
Plates, tin, galvanized, or ungalvanized—see Tin plates, galvanized or ungalvanized.....	15	8
Plates, bound or unbound—see Engravings or plates.....	10	8
Plated and gilt ware, of all kinds.....	30	24
Platina, manufactures of—see Manufactures, &c.....	30	24
Platina, unmanufactured.....	Free.	Free.
Playing cards.....	30	24
Plumbago.....	20	15
Plums.....	30	8
Plush, hatters'—see Hatters' plush.....	20	15
Pocket books—see Card cases, &c.....	30	24
Polishing stones.....	10	8
Porcelain glass—see Glass, porcelain.....	30	24
Pork.....	20	15
Porter, in casks or bottles—see Ale, beer, and porter.....	30	24
Port wines—see wines.....	40	30
Pot ash, nitrate of—see Saltpetre, refined or partially refined.....	10	8
Pot ash, nitrate of, when crude—see Saltpetre or nitrate of soda, &c., when crude.....	5	4
Potassium.....	20	15
Pot ash, chromate, bichromate, and Prussiate of—see Chromate.....	20	15
Potatoes.....	30	24
Poultry, prepared—see Prepared vegetables, meats, &c.....	40	30
Powder, gun—see Gunpowder.....	20	15
Powders, fulminating—see Fulminates.....	20	15
Powders, bleaching—see Bleaching powder, &c.....	15	4
Powder, ink—see Ink and ink powder.....	30	24
Precious stones, and imitations thereof—see Diamonds, &c., when set.....	30	24
Precious stones, not set—see Cameos, &c., when not set.....	10	4
Precious stones, imitations of, not set—see Diamonds, &c., imitations of not set.....	10	8
Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans, or otherwise.....	40	30
Preparations, medicinal—see Medicinal preparations.....	30	24
Preparations, mercurial—see Calomel, &c.....	25	19
Preparations of salts—see Salts, Epsom, &c.....	20	15
Preserved salmon—see Salmon, preserved.....	30	24
Printed books, magazines, &c—see Books, printed.....	10	8
Prunes.....	40	8
Prussian blue.....	20	4
Prussiate of potash—see Chromate, &c.....	20	15
Pulp, dried—see Dried pulp.....	20	15
Pumice.....	10	8
Pumice stone.....	10	8
Pumpkins.....	20	8
Putty.....	20	15
Pyroligneous acid—see Acids, acetic, &c.....	20	4
Quicksilver.....	20	15
Quilla bark—see Bark, Quilla.....	15	12

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Quills	20	15
Quinine, sulphate of—see Sulphate	20	15
Rags, of whatever material, except wool	5	Free.
Raisins	40	8
Rape seed—see Hemp seed	10	8
Rape seed oil—see Hemp seed, &c., oil	20	15
Ratafia—see Cordials	100	30
Ratans and reeds, unmanufactured	10	Free.
Raw silk—see Silks, raw, not more advanced, &c.	15	12
Raw silk—see Silk, raw, or as reeled from the cocoon, &c.	15	Free.
Raw hides and skins, of all kinds	5	4
Red chalk pencils	30	24
Red chalk	20	4
Red lead—see White and red lead	20	15
Reeds, unmanufactured—see Ratans, &c.	10	Free.
Regulus of antimony—see Antimony, &c.	20	8
Rhubarb	20	15
Rice or paddy	20	15
Rifles—see Muskets	30	24
Ringlets of hair—see Bracelets	30	24
Rods, iron—see Iron in bars, &c.	30	24
Rods, copper—see Copper rods, &c.	20	15
Roll brimstone	20	15
Roman vitriol—see Blue or Roman vitriol	20	15
Roman cement	20	15
Roofing slates, &c.	25	15
Roofing tiles—see Paving and roofing, &c.	20	15
Root, iris or orris—see Iris or orris root	20	15
Root, licorice—see Licorice paste, &c.	20	15
Roots, medicinal—see Medicinal drugs, &c.	20	15
Root, madder—see Madder root	5	Free.
Roots, used exclusively in dyeing—see Berries, nuts, &c.	5	Free.
Rosewood, manufactures of—see Manufactures of cedar wood, &c.	40	30
Rosewood, unmanufactured—see Woods	20	8
Rotten stone	10	8
Roucou—see Anatto	10	4
Rough marble—see Marble in the rough	20	15
Rubies and imitations, when set—see Diamonds, &c.	30	24
Rubies, not set—see Cameos, &c., not set	10	4
Rubies, imitations thereof, not set—see Diamonds, &c., imitations of, not set	10	8
Rugs—see Carpets	30	24
Rye, and rye flour	20	15
Saddlery of all kinds, not otherwise provided for	30	24
Saddlery, common tinned or japanned	20	15
Safflower	5	Free.
Saffron and saffron cake	20	15
Sago	20	15
Salad oil—see Olive salad oil	30	24
Sal ammonia	10	8
Salmon, preserved	30	24
Sal soda, and all carbonates of soda by whatever names design- ated, not otherwise provided for	20	8
Salted fish—see Fish, foreign, &c.	20	15
Saltpetre, or nitrate of soda or potash, when refined or partially refined	10	8

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Saltpetre, or nitrate of soda or potash, when crude.....	5	4
Salts, Epsom, Glauber, Rochelle, and all other salts and preparations of salts not otherwise provided for	20	15
Sardines—see Anchovies.....	40	30
Sarsaparilla	20	15
Satin wood, manufactures of—see Manufactures of cedar wood, &c.....	40	30
Satin wood, unmanufactured—see Woods	20	8
Satin straw hats, bonnets, &c—see Hats, bonnets, &c.....	30	24
Sauces—see Capers.....	30	24
Saxony carpeting—see Carpets.....	30	24
Scagliola tops for tables, or other articles of furniture	40	30
Scantling—see Boards, &c.....	20	15
Scrap iron—see Iron, old or scrap.....	30	24
Sculpture, specimens of—see Philosophical apparatus, &c.....	Free.....	Free.
Sealing wax.....	30	24
Seating, hair—see Hair cloth	25	19
Sea-weed, for beds, mattresses, &c—see Hair, curled, &c.....	20	15
Seeds—see Garden seeds, &c.....	Free.....	Free.
Seeds, hemp seed, rape seed—see Hemp seed.....	10	8
Seedlac.....	5	4
Segars, snuff, paper segars, and all other manufactures of tobacco.....	40	30
Senegal gum—see Gum Arabic, &c.....	10	8
Seppia	20	15
Sewing silk, in the gum or purified.....	30	24
Sewing needles—see Needles of all kinds	20	15
Shaddocks	20	8
Shear steel—see Steel in bars.....	15	12
Sheathing paper.....	20	15
Sheathing copper; but no copper to be considered such, and admitted free, except in sheets of forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.....	Free.....	Free.
Sheathing metal, not wholly or in part of iron, ungalvanized.....	Free.....	Free.
Sheathing felt—see Felt, adhesive, &c.....	Free.....	Free.
Sheep's wool, on certain conditions—see Wool.....	30	Free.
Sheets, silver plated metal—see Silver plated metal	30	24
Sheets, copper—see Copper in sheets	20	15
Sheets, lead—see Lead in pigs, &c.....	20	15
Sheets, tin—see Tin in plates or sheets	15	8
Sheets, zinc, spelter, or teutenegue—see Zinc, &c.....	15	12
Sheets, India rubber—see India rubber, &c.....	10	4
Shell, manufactures of—see Manufactures of bone, &c.....	30	24
Shells of cocoa—see Cocoa shells	10	4
Shell boxes—see Card cases, &c.....	30	24
Shells, unmanufactured—see Tortoise and other shells.....	5	4
Shellac.....	5	4
Sherry—see Wines.....	40	30
Shingle bolts and stave bolts.....	Free.....	Free.
Shirts, made on frames—see Caps, gloves, &c.....	30	24
Shirts, made on frames, if wholly of cotton—see Caps, gloves, &c.....	20	15
When bleached, printed, painted, or dyed	20	24
Shoes, composed wholly of India rubber	30	24
Shoddy—see Waste, or shoddy	5	4
Shot, leaden—see Leaden shot.....	20	15
Shrubs—see Trees, shrubs, &c.....	Free.....	Free.
Side-arms of every description.....	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Singles, silk—see Silk, raw, not more advanced, &c	15	12
Silk, manufactures of, if embroidered—see Manufactures of cotton, linen, silk, &c	30	24
Silk twist, and twist composed of mohair and silk	30	24
Silk, sewing, purified—see Sewing silk	30	24
Silk, sewing, in the gum—see Sewing silk	30	24
Silks, floss—see Floss silks	25	19
Silk, manufactures of—see Manufactures of silk	25	19
Silk and cotton hatters' plush—see Hatters' plush	20	15
Silk and cotton velvet in the piece, cotton chief value—see Velvet composed of cotton and silk	20	15
Silk, raw, not more advanced in manufacture than singles, tram, and thrown, or organzine	15	12
Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way	Free.	
Silk twist, suitable for the manufacture exclusively of shoes, cut in slips or patterns of the size and shape for shoes, boots, bootees, or buttons, slippers, and gaiters, not combined with India rubber—see Manufactures of mohair cloth, &c	5	4
Silver embroideries—see Articles embroidered, &c	30	24
Silver, manufactures of—see Manufactures of brass, &c	30	24
Silver plated metal, in sheets or other form	30	24
Silver leaf—see Gold and silver leaf	15	12
Silver coin—see Coins	Free.	Free.
Sisal grass—see Jute, &c	25	19
Skins, fish—see Fish skins	20	15
Skins, furs dressed on—see Furs dressed on skin	20	15
Skins, goldbeaters'—see Goldbeaters' skins	10	8
Skins of all kinds, japanned	25	19
Skins, tanned and dressed, of all kinds	20	15
Skins, raw, of all kinds—see Raw hides and skins, &c	5	4
Skins of all kinds, not otherwise provided for	20	15
Slabs, iron—see Iron in bars, &c	30	24
Slabs, marble—see Marble in the rough	20	15
Slabs of India rubber, unmanufactured	10	4
Slates, roofing—see Roofing slates	25	19
Slates, other than roofing—see Roofing slates, &c	25	19
Slate pencils	20	15
Smalts	20	15
Smoked fish—see Fish, foreign, &c	20	15
Snuff—see Segars, snuff, &c	40	30
Soap, Castile, perfumed, Windsor, and all other kinds	30	24
Soap stocks and stuffs—see Tallow	10	8
Socks, made on frames—see Caps, gloves, &c	30	24
Socks, made on frames, wholly of cotton—see Caps, gloves, &c, made on frames, wholly of cotton	20	15
When bleached, printed, painted, or dyed	20	24
Soda, sal—see Sal soda	20	8
Soda, carbonates of—see Sal soda	20	8
Soda, nitrate of, refined, &c—see Saltpetre, refined	10	8
Soda, nitrate of, when crude—see Saltpetre, crude	5	4
Soda ash	10	4
Sole leather—see Leather, tanned, &c	20	15
Souvenirs—see Card cases	30	24
Spar ornaments—see Alabaster and spar ornaments	40	30
Spars—see Boards, plank, &c	20	15

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
parterre for hats, bonnets, &c.—see Flats, braids, sparterre, &c.	30	24
Spectacles, glasses for—see Glasses or pebbles for spectacles	30	24
Specimens of sculpture—see Philosophical apparatus, &c.	Free.	Free.
Specimens of natural history, mineralogy or botany	Free.	Free.
Spelter in sheets—see Zinc, spelter, &c.	15	12
Spelter, unmanufactured—see Zinc, spelter, &c., unmanufactured.	5	4
Spermaceti oil—see Spermaceti, whale and other oils, of American fishery	Free.	Free.
Spermaceti oil, foreign—see Neatsfoot, &c.	20	15
Spermaceti candles and tapers	20	15
Spices of all kinds	40	4
Spikes, copper—see Copper rods, &c.	20	15
Spirits distilled from grain—see Brandy	100	30
Spirituuous beverages—see Cordials	100	30
Spirits, lac—see Lac spirits	20	4
Spirits of turpentine	20	15
Sponges	20	8
Spunk	20	15
Squills	20	15
Stained glass—see Glass, colored, stained, or painted	30	24
Starch	20	15
Stars, of gold or silver—see Epaulets	30	24
Statuary—see Paintings and statuary	Free.	Free.
Staves—see Boards, plank, &c.	20	15
Stave bolts—see Shingle and stave bolts	20	Free.
Stearine candles and tapers	20	15
Steel, not otherwise provided for	20	15
Steel, in bars, cast, shear, or German	15	12
Stereotype plates	20	15
Sticks for walking—see Canes, &c.	30	24
Sticks for umbrellas—see Frames and sticks for umbrellas, &c.	30	24
Still bottoms	20	15
Stockings made on frames—see Caps, gloves, &c., made on frames	30	24
Stockings, wholly of cotton, made on frames—see Caps, bonnets, &c., wholly of cotton, made on frames	20	15
Stockings, when bleached, printed, painted, or dyed	20	24
Stones, precious, when set—see Diamonds, &c., when set	30	24
Stones, precious, when not set—see Cameos, &c., not set	10	4
Stones, precious, imitations thereof, not set—see Diamonds, &c., imitations of, not set	10	8
Stones, paving—see Paving stones	20	15
Stones, building—see Building stones	10	8
Stones, burr, unmanufactured—see Burr stones	10	Free.
Stone ware—see Earthen, China, and stone ware	30	24
Stones, polishing—see Polishing stones	10	8
Stone, pumice—see Pumice stone	10	8
Stone, rotten—see Rotten stone	10	8
Straw baskets—see Baskets composed of grass, straw, &c.	30	24
Straw hats and bonnets—see Hats and bonnets composed of straw, &c.	30	24
Strings of whipgut or catgut, for musical instruments—see Musical instruments	20	15
Strings, all other of the same material—see Musical instruments	20	8
Substances expressly used for manures	Free.	Free.
Substitute gums or burnt starch—see Gum Arabic	10	8
Sugar of all kinds	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Sugar, syrup of—see Syrup of sugar	30	24
Sulphate of lime, unground—see Plaster of Paris	Free.	15
Sulphate of copper—see Blue or Roman vitriol	20	15
Sulphate of iron—see Copperas	20	15
Sulphate of barytes, crude or refined	20	15
Sulphate of quinine	20	15
Sulphate of zinc—see White vitriol	20	15
Sulphuric acid, or oil of vitriol	10	4
Sulphur, flour of—see Flour of sulphur	20	15
Sulphur, lac—see Lac sulphur	20	4
Sumac	5	4
Sun-shades—see Parasols and sun-shades	30	24
Sun-shades, frames and sticks for—see Frames and sticks for parasols	30	24
Suspenders, wholly or in part of India rubber—see Braces	30	24
Sweetmeats—see Confits	40	30
Syrup of sugar	30	24
Tragacanth, gum—see Gum Arabic, &c	10	8
Tallow candles	20	15
Tallow, marrow, and all other grease and soap stocks and soap stuffs not otherwise provided for	10	8
Tanned leather—see Leather, tanned	20	15
Tanned and dressed skins—see Skins, tanned and dressed	20	15
Tanning, articles used in, not in a crude state, not otherwise provided for—see Articles used in dyeing or tanning	20	Free.
Tapers, spermaceti—see Spermaceti candles and tapers	20	15
Tapers, stearine—see Stearine candles and tapers	20	15
Tapers, wax—see Wax candles and tapers	20	15
Tapioca	20	15
Tar	20	15
Tartaric acid—see Acids, acetic	20	4
Tartar, cream of—see Cream of tartar	20	4
Tartar, crude—see Argols	5	Free.
Tassels of gold, silver, or other metal—see Epaulets	30	24
Tea, from place of production—see Coffee and tea	Free.	Free.
Teeth, unmanufactured—see Horns, &c	5	4
Terne tin, in plates or sheets	15	8
Terra japonica, catechu, or cutch	10	Free.
Teutenegue, in sheets—see Zinc, spelter, and teutenegue, in sheets	15	12
Teutenegue, unmanufactured—see Zinc, &c., unmanufactured	5	4
Thibet goats' hair, unmanufactured—see Angora, Thibet, &c	20	15
Thread lacings and insertings	20	15
Thrown silk—see Silk, raw, not more advanced, &c	15	12
Tiles, marble paving—see Manufactures of marble	30	24
Tiles, roofing or paving—see Paving and roofing tiles	20	15
Timber, hewn and sawed—see Boards, planks, &c	20	15
Timber to be used in building wharves—see Boards, planks, &c	20	15
Tin, manufactures of—see Manufactures of brass, &c	30	24
Tin, in plates or sheets, galvanized or ungalvanized	15	8
Tin, in pigs, bars, or blocks	5	Free.
Tinned saddlery—see Saddlery, common, &c	20	15
Tinical—see Borax, crude	25	4
Tinctures—see Balsams	30	24
Tippets of fur—see Caps, &c., of fur	30	24
Tobacco, manufactures of—see Segars	40	30
Tobacco, unmanufactured	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Tortoise and other shells, unmanufactured.....	5	4
Tow of hemp or flax—see Codilla.....	15	12
Toys—see Dolls.....	30	24
Tram, silk—see Silks, raw, not more advanced, &c.....	15	12
Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.....	Free.	Free.
Tresses, gold, silver, or other metal—see Epaullets.....	30	24
Trimmings, cotton—see Cotton laces.....	25	19
Tumblers, glass—see Glass tumblers.....	30	24
Turkey carpeting—see Carpets.....	30	24
Turmeric.....	5	4
Turpentine, spirits of—see Spirits of turpentine.....	20	15
Turtle, green—see Green turtle.....	20	15
Twines and packthread, of whatever materials composed.....	30	24
Twist, silk, or silk and mohair—see Silk twist.....	30	24
Type metal.....	20	15
Types, new or old.....	20	15
Umbrellas.....	30	24
Umbrella frames and sticks—see Frames.....	30	24
Upper leather.....	20	15
Vanilla beans.....	20	15
Vegetable ivory, manufactured—see Manufactures of bone, &c.....	30	24
Vegetable ivory, or ivory nuts—see Ivory nuts.....	5	4
Vegetables, prepared—see Prepared vegetables.....	40	30
Vegetable substances used in making hats and bonnets—see Hats and bonnets.....	30	24
Vegetable substances, unmanufactured—see Jute.....	25	19
Vegetables not otherwise provided for—see Berries, vegetables.....	20	15
Vegetable substances used for beds and mattresses—see Hair, curled.....	20	15
Vegetables used exclusively in dyeing—see Berries, nuts.....	5	Free.
Vellum.....	30	24
Velvet in the piece, composed wholly of cotton.....	20	15
Velvet, when bleached, printed, painted, or dyed.....	20	24
Velvet in the piece, composed of cotton and silk, but of which cotton is the component material of chief value.....	20	15
Venetian carpeting—see Carpets.....	30	24
Verdigris.....	20	15
Vermicelli—see Macaroni.....	30	24
Vermilion.....	20	15
Vessels of cast iron—see Iron, cast, &c.....	30	24
Vessels of metal—see Manufactures of brass, &c.....	30	24
Vessels of glass—see Manufactures of glass.....	30	24
Vinegar.....	30	24
Vitriol, green—see Copperas.....	20	15
Vitriol, white—see White vitriol, or sulphate of zinc.....	20	15
Vitriol, oil of—see Sulphuric acid.....	10	4
Volatile oil—see Oils, volatile, &c.....	30	24
Wafers.....	30	24
Wares composed of earthy and mineral substances, not otherwise provided for—see Earthen, &c.....	30	24
Wares, japanned—see Japanned wares.....	30	24
Wares of metal—see Manufactures of brass, &c.....	30	24
Wares of glass—see Manufactures of glass.....	30	24
Wares of papier-maché—see Manufactures of papier-maché.....	30	24
Wares, plated and gilt—see Plated and gilt wares.....	30	24

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Waste, or shoddy.....	5	4
Watches, crystals for—see Glass crystals for watches.....	30	24
Watches, and parts of watches.....	10	8
Watch materials and unfinished parts of watches.....	10	4
Waters, mineral—see Mineral waters.....	30	24
Water colors.....	30	24
Wax beads—see Beads.....	30	24
Wax, sealing—see Sealing wax.....	30	24
Wax, bees'—see Beeswax.....	20	15
Wax candles and tapers.....	20	15
Wearing apparel—see Clothing, ready-made.....	30	24
Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: provided, that this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.....	Free.....	Free.
Webbing, composed wholly or in part of India rubber—see Braces.....	30	24
Weld.....	5	Free.
Whalebone baskets—see Baskets.....	30	24
Whalebone hats and bonnets—see Hats and bonnets.....	30	24
Whale oil, foreign—see Oils, neatsfoot, &c.....	20	15
Whale oil, of American fisheries—see Oils, spermaceti, &c.....	Free.....	Free.
Whalebone, the produce of foreign fisheries.....	20	15
Wheat and wheat flour.....	20	15
White acid—see Acids, acetic, &c.....	20	4
White and red lead.....	20	15
White, Paris—see Whiting, or Paris white.....	20	15
White vitriol, or sulphate of zinc.....	20	15
Whiting, or Paris white.....	20	15
Willow baskets—see Baskets.....	30	24
Willow hats and bonnets—see Hats and bonnets of straw, &c.....	30	24
Willow squares, for hats and bonnets—see Flats.....	30	24
Willow prepared for basketmakers' use—see Osier and willow.....	20	15
Wilton carpeting—see Carpets.....	30	24
Window glass, broad, crown, or cylinder.....	20	15
Windsor soap—see Soap.....	30	24
Wines, Burgundy, Champagne, claret, Madeira, port, sherry, and all other wines, and imitations of wines.....	40	30
Wings of gold, silver, metal—see Epaulets.....	30	24
Woad, or pastel.....	10	4
Wood, manufactures of—see Manufactures of wood.....	30	24
Wood, unmanufactured, not otherwise provided for.....	30	24
Wood, fire—see Fire-wood.....	30	24
Woods, cedar, granadilla, ebony, mahogany, rosewood, and satin wood, when manufactured.....	40	30
Woods, namely, cedar, box, ebony, lignumvitæ, granadilla, mahogany, rosewood, satin wood, and all other cabinet woods, unmanufactured.....	20	8
Woods, dye, extracts or decoctions of—see Extracts and decoctions.....	20	4
Wood, dye—see Brazil wood, and all other dye-woods in sticks.....	5	Free.
Wool, manufactures of—see Manufactures of wool, &c.....	30	24
Wool, unmanufactured, not otherwise provided for.....	30	24
Wool, costing 20 cents or less per pound.....	30	Free.
Woolen and worsted yarn.....	25	19
Wool hats—see Hats of wool.....	20	15

STATEMENT—Continued.

	1846.	1857.
	Per cent.	Per cent.
Wool hat bodies—see Hat bodies of wool.....	20	15
Woolen listings.....	20	15
Worsted manufactures—see Manufactures of worsted.....	25	19
Works (foreign) in course of republication—see Periodicals.....	20	15
Yams.....	20	15
Yarn, woolen and worsted—see Woolen and worsted yarn.....	25	19
Yellow acid—see Acids, acetic, &c.....	20	4
Zinc, sulphate of—see White vitriol.....	20	15
Zinc, spelter or teutenegue, in sheets.....	15	12
Zinc, spelter or teutenegue, unmanufactured.....	5	4

COMPARATIVE STATEMENT,
EXHIBITING
THE IMPORT DUTY ON
GOODS, WARES, AND MERCHANDISE,
OF THE
GROWTH, PRODUCE, AND MANUFACTURE OF THE UNITED STATES,
EXPORTED TO
GREAT BRITAIN, FRANCE, SPAIN, HOLLAND, BELGIUM, AND BRAZIL ;
ALSO
THE DUTY ON LIKE GOODS, WARES, AND MERCHANDISE,
IMPORTED INTO THE UNITED STATES.

No. 51.

Comparative statement, exhibiting the import duty on goods, wares, and merchandise, of the growth, produce, and manufacture of the United States, exported to Great Britain, France, Spain, Holland, Belgium, and Brazil; also the duty on like goods, wares, and merchandise, imported into the United States.

Articles.	U. STATES.	GREAT BRITAIN.		FRANCE.		Exports.
		Quantity.	Duty.	In French vessels.	In foreign vessels.	
	Duty, ad valorem.			Duty.	Duty.	Duty.
Oil, spermacei.	15 cts.	.....	Free.....		\$0 02	\$0 02
whale and other fish.....	15	.....	.....		2 15	2 15
Whalebone.....	15	.....	do.....		3 23	3 23
Spermacei.....	15	.....	do.....		7 32	7 32
candles.....	15	.....	do.....		14	14
Fish, dried and smoked	15	.....	do.....		3 91	3 91
pickled.....	15	.....	do.....		4 69	4 69
not exceeding 72 by 7 by 34 in.	15	.....	do.....		5 48	5 48
exceeding 72 by 7 by 34 in.	15	.....	do.....		5 48	5 48
Shingles.....	24	.....	do.....		3 42	3 42
Boards, plank, and scantling...	15	.....	do.....		6 41	6 41
Hewn timber.....	15	.....	do.....		22 84	22 84
Oak, bark, and other dye-woods...	Free...	.....	Free.....		Free.	Free.
All manufactures of wood....	34	.....	Free.....		4 31	4 31
Tar and pitch.....	15	.....	Free.....		38	38
Ashes, pot and pearl.....	15	.....	Free.....		29	29
		.....	Free.....		1-5	1-5
		.....	Free.....		94	94
		.....	Free.....		3	3
		.....	Free.....		19	19
		.....	Free.....		19	19
		.....	Free.....		2	2
		.....	Free.....		2	2
		.....	Free.....		4 79	4 79
		.....	Free.....		1c. to 59	1c. to 59
		.....	Free.....		15c. to 88	15c. to 88
		.....	Free.....		15 p. c. ad val.	15 p. c. ad val.
		.....	Free.....		29	29
		.....	Free.....		98	98
		.....	Free.....		Prohibited.	Prohibited.
		.....	Free.....		2 06	2 06
		.....	Free.....		2 06	2 06
		.....	Free.....		1 754	1 754

Commodities	Quantity	Unit	Value	Notes	Quantity	Unit	Value	Notes	Quantity	Unit	Value	Notes
Ginseng.....	15	do.	do.	Of those numbered.....	100 pieces	19c. to 46 38	19c. to 46 38	± per ct. ad val.	19c. to 46 38	10c. to 102 23	1 94	24
Skins and furs.....	15	do.	do.	weighed.....	320 lbs.	1 75	1 75	24	10c. to 102 23	1 94	24	24
Beef.....	15	Cwt.	36	.....	do.	1 46	1 46	24	48c. to 1 46	1 46	24	24
Tallow.....	4	do.	Free.	.....	Each	24c. to 9 58	24c. to 9 58	24c. to 58	48c. to 1 46	1 46	24	24
Hides.....	Free	do.	1 21	.....	Cwt.	29	29	24	24c. to 9 58	29	24	24
Horned cattle.....	15	Cwt.	61	Fresh or melted.....	do.	48	48	24	5c. to 1 61	1 61	24	24
Butter.....	24	do.	Free.	Salted.....	do.	3 23	3 23	24	5c. to 1 61	1 61	24	24
Cheese.....	15	do.	Free.	(See "Pork.").....	do.	30 p. c. ad val.	30 p. c. ad val.	24	5c. to 1 61	1 61	24	24
Pork.....	15	do.	Free.	(See "Tallow.").....	do.	30 p. c. ad val.	30 p. c. ad val.	24	5c. to 1 61	1 61	24	24
Ham and other bacon.....	15	do.	Free.	Raw, washed, and refuse, not	do.	30 p. c. ad val.	30 p. c. ad val.	24	5c. to 1 61	1 61	24	24
Lard.....	15	do.	Free.	otherwise described.	do.	30 p. c. ad val.	30 p. c. ad val.	24	5c. to 1 61	1 61	24	24
Wool.....	24	do.	Free.	Combed.....	Cwt.	10	10	24	5c. to 1 61	1 61	24	24
less than 20 cts. per pound	Free.	do.	Free.	Flock and fleece.....	Each	4 79	4 79	Free.	5c. to 1 61	1 61	24	24
Horses.....	do.	do.	Free.	.....	do.	2 30	2 30	4	5c. to 1 61	1 61	24	24
Live hogs.....	do.	do.	Free.	.....	do.	2 87	2 87	38	5c. to 1 61	1 61	24	24
Mules.....	do.	do.	Free.	.....	do.	96	96	4	5c. to 1 61	1 61	24	24
Sheep.....	do.	do.	Free.	.....	do.	77	77	4	5c. to 1 61	1 61	24	24
Wheat.....	15	Bushel	3	From Sardinia.....	do.	77	77	4	5c. to 1 61	1 61	24	24
Wheat flour.....	15	Cwt.	9	Duty is fixed monthly, accord-	do.	77	77	4	5c. to 1 61	1 61	24	24
Indian corn.....	15	Bushel	3	ing to average prices of na-	do.	77	77	4	5c. to 1 61	1 61	24	24
meal.....	15	Cwt.	9	tive wheat in certain towns.	do.	77	77	4	5c. to 1 61	1 61	24	24
Rye meal.....	15	do.	9	(See note to "Wheat.")	do.	77	77	4	5c. to 1 61	1 61	24	24
Rye, oats, and other small grain	15	do.	9	do.	do.	77	77	4	5c. to 1 61	1 61	24	24
and pulse.	15	Bushel	3	do.	do.	77	77	4	5c. to 1 61	1 61	24	24
Biscuit or ship bread.....	15	Cwt.	9	(See note to "Wheat" for rye	do.	77	77	4	5c. to 1 61	1 61	24	24
Potatoes.....	24	Bushel	Free.	and oats.)	do.	77	77	4	5c. to 1 61	1 61	24	24
Apples.....	8	do.	2	Other small grain and pulse...	do.	77	77	4	5c. to 1 61	1 61	24	24
Onions.....	15	Cwt.	9	Same duty as the flour or meal	do.	77	77	4	5c. to 1 61	1 61	24	24
Rice.....	Free.	do.	Free.	from which it is manufact'd.	do.	77	77	4	5c. to 1 61	1 61	24	24
Cotton.....	24	Pound	73	For the use of vessels.....	do.	77	77	4	5c. to 1 61	1 61	24	24
Tobacco.....	15	do.	Free.	.....	do.	77	77	4	5c. to 1 61	1 61	24	24
Flax seed.....	15	do.	Free.	Prohibited.	do.	77	77	4	5c. to 1 61	1 61	24	24
Clover seed.....	8	do.	Free.	For government manufactories	do.	77	77	4	5c. to 1 61	1 61	24	24
Hemp seed.....	24	Cwt.	2 30	from beyond Europe.	do.	77	77	4	5c. to 1 61	1 61	24	24
Sugar, brown.....	15	do.	3 23	From entrepôts.....	do.	77	77	4	5c. to 1 61	1 61	24	24
Sugar, refined.....	15	do.	10 88	(See "Flax seed.")	do.	77	77	4	5c. to 1 61	1 61	24	24
Hops.....	15	do.	Free.	do.	do.	77	77	4	5c. to 1 61	1 61	24	24
Wax.....	15	do.	Free.	(See note below.)	do.	77	77	4	5c. to 1 61	1 61	24	24
Chancolate.....	15	Pound	4	Yellow.....	Cwt.	5 87	5 87	6 40	5c. to 1 61	1 61	24	24
				White.....	do.	4 89	4 89	5 35	5c. to 1 61	1 61	24	24
					do.	8 31	8 31	8 87	5c. to 1 61	1 61	24	24
					do.	14 67	14 67	15 65	5c. to 1 61	1 61	24	24

No. 51—Continued.

Articles.	U. STATES.		SPAIN.		HOLLAND.		
	Duty, ad valorem.	Quantity.	Remarks.	In Spanish vessels.	In foreign vessels.	Ex-ports.	
				Duty.	Duty.	Duty.	
Oil, spermacet.....	15 cts	95 lbs.....		\$0 58½	\$0 77½	Free.	
" " whale and other fish	15	do.....		26½	34	Free.	
Whalebone.....	15	1 lb.....		2	2	Free.	
		do.....		6½	7½	6 p. c. ad val.	
Spermaceti.....	15	do.....		26½	31½		
candles.....	15	do.....		3½	4	\$1 61	
Fish, dried and smoked.....	15	do.....		8	9½	10 08	
		do.....		Free.	Free.	Free.	
		100 lbs.....		1 60	2 14	8c. to 40s	
Staves—	15	do.....		2 67	3 21		
not exceeding 73 by 7 by 3½ in.	15	1,000 pieces	(See "Fish, dried & smoked")			(See "Fish, dried & smoked")	
exceeding 73 by 7 by 3½ in.	15	do.....		2 67	3 58	1 p. c. ad val.	
Skins and scantling.....	24	Each.....		1 33½	2 67	6 p. c. ad val.	
Boards, plank, and scantling...	15	Beams or rafters		15 p. c. ad val.	18 p. c. ad val.	6 p. c. ad val.	
		Smaller.....		8½	11½	Cubic ell.	
Hewn timber.....	15	do.....		5½	7½		
Oak, bark, and other dye-woods	Free.	100 lbs.....		15 p. c. ad val.	18 p. c. ad val.	1 p. c. ad val.	
		do.....		6½	8½	Free.	
All manufactures of wood	24	Pitch.....		15 p. c. ad val.	18 p. c. ad val.	6 p. c. ad val.	
Tar and pitch.....	15	do.....		12½	17	40c. to 2 05	
Ashes, pot and pearl	15	Tar.....		25½	34	8 p. c. ad val.	
Ginseng.....	15	do.....		53	64½	Free.	
Skins and furs.....	15	Do.....		15 p. c. ad val.	18 p. c. ad val.	Free.	
Beef.....	15	Of those numbered.....		41-sc. to 9 63	4c. to 11 56	1 p. c. ad val.	
		In salt water.....		72c. to 96 71	84½c. to 30 75	1 p. c. ad val.	
		Dried, salted, or smoked		31½	38½	6 p. c. ad val.	
Tallow.....	8	do.....		64½	77½	2 45	
		purified		38½	51	30	
Hides.....	4	do.....		8½c. to 1 30½	\$1 14½ to 2 78½	1 p. c. ad val.	
Horned cattle.....	Free.	Each.....		44c. to 3 63	94c. to 4 39	Free.	
Butter.....	15	1 lb.....		8½	10½	1 21	
		Spooled for grease.....				4 p. c. ad val.	

Cheese.....	24	In balls.....	95 lbs.....	804	98	do.....	2 03
Pork.....	15	Other sorts.....	1 lb.....	1 07	1 94	Fresh or salted.....	40
Ham and other bacon.....	15	.....	.....	.....	.....	Smoked or dried.....	50
Lard.....	15	.....	25 lbs.....	1 004	1 904	.....	Free.
Wool.....	24	Common, sheep's.....	100 lbs.....	6 40	8 57	Rough of all sorts.....	2 02
less than 90 cts. per pound.....	Free.	Saxon.....	do.....	4 79	5 75	Combed and dyed.....	2 42
Horses.....	do...	Other.....	do.....	\$3 19 to 7 46	\$3 83 to 8 97	.....	Free.
Live hogs.....	do...	Stallions and mares.....	Each.....	4 29 to 10 20	5 34 to 12 81	.....	Free.
Mules.....	do...	Geldings.....	do.....	10 69 to 85 71	12 81 to 106 88	Mules and asses.....	Free.
Sheep.....	do...	.....	do.....	3 23 to 10 69	3 83 to 12 81	.....	Free.
Wheat.....	15	For breeding.....	do.....	44	574	.....	1 614
Wheat flour.....	15	Prohibited.....	do.....	Prohibited.	Prohibited.	.....	1 82
Indian corn.....	15	.....	do.....	.....	.....	.....	1 24
..... meal.....	15	.....	do.....	.....	.....	.....	1 83
Rye meal.....	15	.....	do.....	.....	.....	.....	1 83
Rye, oats, and other small grain and pulse.....	15	.....	25 lbs.....	94c. to 1 184	14c. to 1 564	.....	804c. to 1 21
Biscuit or ship bread.....	15	Prohibited.....	25 lbs.....	.....	.....	.....	1 82
Potatoes.....	24	.....	do.....	11	9	.....	3 p. c. ad val.
Apples.....	18	.....	do.....	8	84	.....	Free.
Onions.....	15	.....	do.....	8	84	.....	8c. to 12
Rice.....	15	From various countries.....	100 lbs.....	1 704	9 14	.....	Free.
Cotton.....	Free.	In leaves.....	do.....	37c. to 2 14	1 334 to 3 23	.....	28c. to 4 84
Tobacco.....	15	.....	25 lbs.....	54	64	.....	1 ton.....
Flax seed.....	15	.....	do.....	504	784	.....	Free.
Clover seed.....	Free.	.....	do.....	54	64	.....	404
Hemp seed.....	94	.....	do.....	104c. to 984	51c. to 1 074	.....	1 ton.....
Sugar, brown.....	24	.....	do.....	644c. to 1 604	\$0 7 to 2 034	.....	220 lbs.....
Hops.....	15	.....	do.....	15 p. c. ad val.	18 p. c. ad val.	.....	do.....
Wax.....	15	Yellow.....	25 lbs.....	1 074	1 984	Yellow.....	220 lbs.....
.....	15	White.....	do.....	1 604	1 494	White.....	do.....
Chocolate.....	15	.....	Pound.....	104	1 194	.....	do.....
Spirits from grain, molasses, &c.....	30	.....	.....	15 p. c. ad val.	18 p. c. ad val.	In bottles, ordinary size.....	1 91
Molasses.....	24	.....	.....	15 p. c. ad val.	18 p. c. ad val.	Unmanufactured.....	4 03
.....	24	Scented.....	Pound.....	40	48	Manufactured.....	3 03
Vinegar.....	24	Common.....	25 lbs.....	214	244	.....	do.....
Beer, ale, and porter.....	24	Beer.....	do.....	564	604	Beer.....	1 01
Cider.....	15	.....	do.....	94	394	.....	99 2-9 galls.
Lanseed oil.....	15	.....	do.....	40	48	.....	100 bottles
Spirits of turpentine.....	15	.....	100 lbs.....	604	1 074	.....	22 2-9 galls.
Household furniture.....	24	.....	.....	15 p. c. ad val.	18 p. c. ad val.	.....	1 p. c. ad val.
Carriages and parts thereof.....	24	.....	.....	30 p. c. ad val.	36 p. c. ad val.	.....	8 p. c. ad val.
Hats of fur and silk.....	15	Each.....	do.....	1 334	1 604	.....	6 p. c. ad val.
..... palm leaf.....	24	.....	.....	30 p. c. ad val.	36 p. c. ad val.	.....	10c. to 50
Saddlery, trunks, and valises.....	24	.....	25 lbs.....	1 684	2 094	.....	6 p. c. ad val.
Candles, stearine.....	15	.....	.....	.....	.....	.....	do.....

No. 51—Continued.

Articles.	U. STATES.		BELGIUM.			BRAZIL.		
	Duty, ad valorem.	Remarks.	Quantity.	Duty.	Exports.	Remarks.	Quantity.	Duty.
Oil, spermaceti.....	15 cts.	Home taking.....	22 gals.....	Free.	.....	.....	3 pints.....	\$0 33
whale and other fish.....	15	Foreign.....	.....	\$3 07	.....	.....	.....	.....
		Country of production.....	.....	2 68	.....	.....	.....	.....
		In Belgian vessels.....	.....	2 30	.....	.....	.....	.....
Whalebone.....	15	Trans-Atlantic countries.....	.....	.....	.....	.....	.....	.....
		In vessels where produced.....	22 gals.....	2 64	.....	.....	.....	.....
		Belgian vessels.....	.....	2 30	.....	.....	.....	.....
Spermaceti.....	15	From Holland.....	220 lbs.....	2 68	.....	.....	.....	.....
Fish, dried and smoked.....	15	.....	.....	.....	.....	.....	.....	.....
	
	
candles.....	15	Belgian taking.....	.....	Free.	.....	.....	.....	.....
		Foreign taking.....	220 lbs.....	1 22½	.....	.....	.....	.....
		Cod, in Belgian vessels.....	.....	19	.....	.....	.....	.....
Fish, dried and smoked.....	15	Not otherwise described.....	.....	47½	.....	.....	.....	.....
		.....	.....	6 p. c. ad val.	.....	.....	.....	.....
		.....	.....	\$1 66 to 8 17½	.....	.....	.....	.....
pickled.....	15	.....	.....	.....	.....	.....	.....	.....
staves—	15	.....	.....	.....	.....	.....	.....	.....
not exceeding 72 by 7 by 3½ in.	15	.....	.....	.....	.....	.....	.....	.....
Shingles.....	24	.....	.....	.....	.....	.....	.....	.....
Boards, plank and scantling.....	15	.....	.....	.....	.....	.....	.....	.....
Hewn timber.....	15	.....	.....	.....	.....	.....	.....	.....
Oak bark and other dyewoods.....	Free...	.....	.....	.....	.....	.....	.....	.....
All manufactures of woods.	24	Not powdered.....	Ton.....	11½	.....	.....	.....	.....
		Powdered.....	.....	1 15	.....	.....	.....	.....
		Dye, of all sorts.....	220 lbs.....	1 5c. to 38	.....	.....	.....	.....
Tar and pitch.....	15	Pitch.....	Ton.....	2 p. c. ad val.	.....	.....	.....	.....
		Tar.....	.....	32	.....	.....	.....	.....
	
Ashes, pot and pearl.....	15	Countries of production.....	220 lbs.....	38	.....	.....	.....	.....
		Belgian vessels.....	.....	84	.....	.....	.....	.....
		In any other way.....	.....	58	.....	.....	.....	.....
Ginseng.....	15	Rough.....	.....	.....	.....	.....	.....	.....
		Skins and furs.....	.....	.....	.....	.....	.....	.....
		Dressed.....	.....	.....	.....	.....	.....	.....
Beef.....	15	.....	.....	.....	.....	.....	.....	.....
	
	
Dried.....	15	.....	.....	.....	.....	.....	.....	.....
	
	
Salted.....	15	.....	.....	.....	.....	.....	.....	.....
	
	

	8		200 lbs.	94c. to 67c.	Raw.....	do.....	1 17
Tallow.....			do.....	1-5c. to 19	Purified.....	do.....	1 63
Hides.....	4		do.....	1-5c. to 19	Salted.....	1 lb.....	3
Horned cattle.....	Free.		9 1-5 lbs.....	1-5c. to 2-5	Dried.....	do.....	4
Butter.....	15		200 lbs.....	1 92c.		1 lb.....	30 p. c. ad val.
Cheese.....	24		do.....	77	Edam.....	do.....	13
			do.....	1 34	English.....	Each.....	28
			do.....	7 77c.	Other sorts.....	1 lb.....	19
24 Pork.....	15		200 lbs.....	95	Salted.....	33 lbs.....	13
Hark and other bacon.....	15		do.....	95	Smoked.....	1 lb.....	1 09
Lard.....	15		do.....	9 58		33 lbs.....	6
Wood.....	Free.		do.....	94		do.....	1 63
less than 20 cents per pound.			do.....	Free.		do.....	30 p. c. ad val.
Horses.....	do		Each.....	3 87		do.....	
Live hogs.....	do		do.....	3 38		do.....	30 p. c. ad val.
Mules.....	do		do.....	1 63c.		do.....	30 p. c. ad val.
Sheep.....	do		do.....	2 24		do.....	30 p. c. ad val.
Wheat.....	15		200 lbs.....	19		33 lbs.....	3 27
Wheat flour.....	15		do.....	58		192 lbs.....	30 p. c. ad val.
Indian corn.....	15		do.....	13c.		do.....	30 p. c. ad val.
Eye meal.....	15		do.....	58		do.....	30 p. c. ad val.
Eye, oats, and other small grain.....	15		do.....	58		do.....	30 p. c. ad val.
and pulse.....	15		do.....	11c. to 19		1 1/2 peck.....	33c. to 99
Biscuit or shipbread.....	15		do.....	58	Ordinary sailors'.....	33 lbs.....	44
			do.....	58	Finer.....	do.....	1 09
Potatoes.....	24		2 1/2 bushels.....	3		192 lbs.....	30 p. c. ad val.
Apples.....	8		2 1/2 gallons.....	30		do.....	30 p. c. ad val.
Onions.....	15		do.....	Free.		100 pe.....	30 p. c. ad val.
Rice.....	15		200 lbs.....	94c. to 1 84c.		do.....	30 p. c. ad val.
Cotton.....	Free.		do.....	32c. to 77		do.....	30 p. c. ad val.
Tobacco.....	24		do.....	61 92 to 6 71		33 lbs.....	3 p. c. ad val.
Flax seed.....	15		1 ton.....	41c.		do.....	3 p. c. ad val.
Clover seed.....	Free.		do.....	48		do.....	3 p. c. ad val.
Hemp seed.....	8		do.....	48		do.....	3 p. c. ad val.
Sugar, brown.....	24		200 lbs.....	32c. to 83		do.....	30 p. c. ad val.
Sugar, refined.....	94		do.....	18 20		do.....	30 p. c. ad val.
Hops.....	15		do.....	25		do.....	30 p. c. ad val.
Wax.....	15		do.....	40	White or yellow.....	Pound.....	93
			do.....	2 43c.	In rolls.....	do.....	34c.
			do.....	4 84c.	Of coccos.....	do.....	64
			do.....	4 84c.	Other sorts.....	do.....	50 p. c. ad val.
Chocolate.....	15		do.....	83c. to 1 53		do.....	50 p. c. ad val.
Spirits from grain, molasses, &c.	30		23 gallons.....	1c. on 23		do.....	50 p. c. ad val.
			100 bottles.....	30		do.....	50 p. c. ad val.
			23 gallons.....	9 58	Rum, Jamaica, and others.....	3 pints.....	55
An excise duty of.....							
15° of 100° thermometer; every							
degree of increase 19 cents							
for every 23 gallons.							

No. 51—Continued.

Articles.	U. STATES.	GREAT BRITAIN.		Remarks.	Quantity.	FRANCE.		In foreign vessels.	Exports.
	Duty, ad valorem.	Quantity.	Duty.			In French vessels.			
						Duty.	Duty.		
Spirits from grain, molasses, &c.	30	Gallon.....	\$3 63	Rum and tafia.....	22 gallons.....	\$38 32	Prohibited.	\$38 32	\$0 19
Molasses.....	24	Cwt.....	91	Of other stuffs.....	.....	Prohibited.	.....	.....	2
Vinegar.....	24	Gallon.....	6	(See note on "Sugar.")	.....do.....	1 98	.....	1 98	24
Beer, ale, and porter.....	24	Barrel.....	4 84	Wine or vegetable acids.....	.....do.....	1 98	.....	1 98	24
Cider.....	15	.....do.....	Free.	Of beer, cider, pears, and pota- toes.....	Cwt.....	5	.....	5	24
Linseed oil.....	15	.....do.....	.....	.....	.....do.....	5	.....	5	24
Spirits of turpentine.....	15	.....do.....	.....	.....	.....do.....	2 44	.....	2 44	24
Household furniture.....	24	.....do.....	10 p. c. ad val.	.....	.....do.....	15 p. c. ad val.	.....	15 p. c. ad val.	24
Carriages, and parts thereof.....	24	.....do.....	Free.	.....	.....do.....	Prohibited.	.....	Prohibited.	24
Hats of fur and silk.....	15	Each.....	24	Felt, (hats).....	Each.....	29	.....	29	24
.....palm leaf.....	24	.....do.....	10 p. c. ad val.	.....	.....do.....	.....	.....	.....	24
Saddlery, trunks, and valises.....	24	Cwt.....	85	.....	.....do.....	Prohibited.	.....	Prohibited.	24
Candles, tallow.....	15	.....do.....	56	.....	Cwt.....	1 92	.....	1 92	24
.....wax.....	15	.....do.....	56	Scented.....	Cwt.....	4 89	.....	4 89	24
Soap.....	24	.....do.....	16	Not scented.....	.....do.....	15 04	.....	17 00	24
Tobacco, manufactures of.....	30	Pound.....	2 18	For the public.....	.....do.....	Prohibited.	.....	Prohibited.	.....
Gunpowder.....	15	.....do.....	Free.	do.....	.....do.....	Prohibited.	.....	Prohibited.	.....
Leather.....	15	.....do.....	.....	(See "Skins," and "Hides, skins, and furs.")	.....do.....	Prohibited.	.....	Prohibited.	.....
Boots and shoes of leather.....	24	Dozen pairs.....	\$1 13 to 3 39	.....	.....do.....	Prohibited.	.....	Prohibited.	24
Cables and cordage.....	19	.....do.....	Free.	.....	.....do.....	10 p. c. ad val.	.....	10 p. c. ad val.	24
Salt.....	15	.....do.....	.....	Hammered or in sheets.....	Cwt.....	5	.....	5	24
Lead.....	15	.....do.....	.....	By sea, of 110 pounds or more.....	.....do.....	2 35	.....	2 35	24
Iron, pig.....	24	.....do.....	.....	Other.....	.....do.....	39	.....	39	.....
bat.....	24	.....do.....	.....	.....	.....do.....	98c. to 1 37	.....	.....	24
nails.....	24	Cwt.....	61	.....	.....do.....	Prohibited.	.....	Prohibited.	24
castings.....	24	.....do.....	.....	.....	.....do.....	Prohibited.	.....	Prohibited.	24
All other manufactures of iron.....	24	Cwt.....	61c. to 3 63	Cultery.....	Cwt.....	\$1 96 to 24 45	.....	\$3 154 to 25 91	24
.....	24	.....do.....	.....	Bar, plates, old, &c.....	.....do.....	Prohibited.	.....	Prohibited.	24
Copper and brass.....	Free.	.....do.....	Free.	.....	Cwt.....	1c. to 4 89	.....	98c. to 5 38	24
manufactures.....	24	.....do.....	2 43	.....	.....do.....	\$4 89 to 92 99	.....	\$5 394 to 94 68	24

[illegible]

No. 51—Continued.

Articles.	U. STATES.		SPAIN.				HOLLAND.			
	Duty, ad valorem.	Remarks.	Quantity.	In Spanish vessels.		In foreign vessels.	Remarks.	Quantity.	Duty.	Ex-ports.
				Duty.		Duty.				
Candles, tallow wax.	15		85 lbs.	\$0 79½		\$0 96½		280 lbs.	\$4 03	
Soap.	15		do.	3 33½		3 83½		do.	10 08	
	94		100 lbs.	3 14		3 67	Soft.	do.	1 69	
			do.	3 43		4 29	Hard	do.	1 69	
Tobacco, manufactures of.	30			15 p. c. ad val.	18 p. c. ad val.		Scented	do.	3 03	
Gunpowder.	15			Prohibited.	Prohibited.		(See "Hides and skins.")	do.	\$4 84 to 16 13	
Leather.	15			Prohibited.	Prohibited.				6 p. c. ad val.	
Boots and shoes of leather.	94		100 lbs.	3 51		3 85	Refined	250 lbs.	6 45	
Cables and cordage.	19			Prohibited.	Prohibited.		Rough		Free.	
Salt.	15						In sheets	250 lbs.	Free.	
Lead.	15		100 lbs.	96½		1 15½			Free.	
Iron, pig.	94	Raw, in lumps or bulks.	do.	43½		51			Free.	
bar.	94	Refined.	do.	96½		1 16½			Free.	
nails.	94		do.	\$3 14 to 2 56½		\$3 56½ to 3 03			Free.	
castings.	94	Two inches long and under.	do.	3 23		4 24			Free.	
All other manufactures of iron.	94	Two inches long and over.	do.	3 67		3 33			Free.	
Copper and brass manufactures.	Free.	Stoves and chimneys.	do.	\$6 40 to 3 02		\$7 68 to 3 68			6 p. c. ad val.	
		Brass, bar, block, and plate.	100 lbs.	31½c. to 33 07		31½c. to 36 46			1 & 2 p. c. ad v.	
		Copper, old, broken, & ref'd.	do.	38 31 to 19 29		40 p. c. ad val.			8	
		Brass	do.	44½ to 33 23		\$3 93 to 3 26	Old, refuse, and filings.	250 lbs.	Free.	
		Copper	do.	7 14 to 33 28		\$3 43 to 3 26	Copper and brass.	250 lbs.	40c. to 1 61	
Drugs and medicines.	15		Pound	17 14 to 79 66		\$1 43 to 96 30			1 p. c. ad val.	
				1c. to 6 41		1½c. to 7 68	Others.		126 p. c. ad v.	
Cotton printed or colored, white other than duck, duck and other manufactures.	19 & 94		Pound	31½c. to 4 67½		51½c. to 5 61½			4 p. c. ad val.	
Hemp, cloth, thread, and other manufactures.	15	New inventions.	100 lbs.	40 p. c. ad val.		48 p. c. ad val.			126 p. c. ad v.	
				18 56 to 180 94		\$1 28 to 149 64				
		Linen ribbons.	Pound	40		54				
		Plain lace.	Ounce.	38		38				
		All other.		15 p. c. ad val.		18 p. c. ad val.				

Wearing apparel.....	As merchandise.....	Prohibited.....	Prohibited.....	6 p. c. ad val.....
Earthen and stone ware.....	Of travellers.....	30 p. c. ad val.....	40 p. c. ad val.....	61c. to 6 05.....
Buttons.....	Glitt, &c., with paintings.....	31c. to 9 67.....	49c. to 3 91.....	1 to 6 p. c. ad v.....
Combs.....	Of common metal.....	15 p. c. ad val.....	18 p. c. ad val.....	3 p. c. ad val.....
	Ivory.....	33.....	38.....	3 p. c. ad val.....
	Tortoise shell.....	40.....	40.....	6 p. c. ad val.....
	All others.....	16c. to 3 87.....	19c. to 4 60.....	
Brushes.....	Weavers' with teeth of reed.....	6 p. c. ad val.....	8 p. c. ad val.....	
	Feather... ..	6c. to 1 18.....	7c. to 1 44.....	
	Other sorts.....	16.....	19.....	3 p. c. ad val.....
Billiard tables and apparatus.....	Balls of ivory.....	15 p. c. ad val.....	18 p. c. ad val.....	
Umbrellas and parasols.....	Of all sorts.....	80.....	96.....	1 p. c. ad val.....
Morocco and other leather not sold by the pound.....	(See "Skins and furs").....	86.....	1 03.....	3 p. c. ad val.....
Fire engines.....				6 p. c. ad val.....
Printing presses.....				
Type.....				
Musical instruments.....				
Books.....				
Maps and charts.....				
Paper printed, painted, or stained, paper hangings, flock, and all other.....				
Paints and varnish.....				
Jewelry, real and mock.....				
Gold leaf.....				
Flint cut, flint colored and fancy ornamental glass, of whatever kind.....				
All other glass.....				
Manufactures of tin.....				
power.....				
marble & stone.....				

No. 51—Continued.

Articles.	U. STATES.		BELGIUM.			BRAZIL.		
	Duty, ad valorem.	Remarks.	Quantity.	Duty.	Exports.	Remarks.	Quantity.	Duty.
Molasses	24	Vegetable.....	28 gallons.	Prohibited.		Ordinary.....	3 pints.	\$0 08
Vinegar.....	24	Beer.....	do.	\$20 31		Beer.....	do.	33
Beer, ale, and porter.....	24			2 43		do.	do.	33
Cider.....	15					do.	Pound.	54
Linseed oil.....	15	Oil of.....	do.	2 38		do.	do.	10
Spirits of turpentine.....	15		220 lbs.	2 p. c. ad val.				40 p. c. ad val.
Household furniture.....	24			6 p. c. ad val.				40 p. c. ad val.
Carriages and parts thereof.....	24			10 p. c. ad val.			Each.	\$50. to 2 62
Hats of fur and silk.....	15			10 p. c. ad val.				30 p. c. ad val.
Hats of palm leaf.....	24			18 p. c. ad val.				30 to 50 p. c. ad val.
Saddlery, trunks, and valises.....	24							val.
Candles, stearine.....	15	Raw.....	320 lbs.	2 43				40 p. c. ad val.
Tallow.....	15		do.	5 43			32 lbs.	2 62
Soap.....	24	Salt.....	do.	16 23			Pound.	7 61
		Hard.....	do.	2 64		Toilet, of all sorts.....	do.	69
		Scented.....	do.	4 63		From the Mediterranean.....	do.	7
		(See "Hides").....	do.	\$6 71 to 45 80		All others.....	do.	4
		(See "Saddlery," &c.).....	do.	6 43	1		Pound.	60 p. c. ad val.
Tobacco, manufactures of.....	30							25 p. c. ad val.
Gunpowder.....	15						Fur.....	\$50. to 5 89
Leather.....	15						do.	10 p. c. to 1 05
Boots and shoes of leather.....	24						128 lbs.	4 90
							do.	9 16
							do.	6 53
							do.	8 17
Cables and cordage.....	19		1,000 No.	4 04		Cordage of white flax.....	do.	8 17
						Common flax.....	do.	17
						Manila flax.....	1½ peck.	
							128 lbs.	3 27
Salt.....	15	Refined.....	220 lbs.	6 40				
Lead.....	15	Bought, by land.....	220 lbs.	Prohibited.				
			do.	98	1-5			
Iron, pig.....	24	Purified.....	do.	2 53	1-5			25 p. c. ad val.
Iron, bar.....	24		do.	2 43	1-5		32 lbs.	2 69
Nails.....	24		do.	2 56	1-5		do.	1 31
			do.				14 to 34 inches.	1 83
			do.				Above 34 inches.....	\$1 63 to 2 13
			do.				Others.....	50c. to 66
Castings.....	24		do.	2 54			128 lbs.	\$3 to 16 78
All other manufactures of iron.....	24		do.	\$1 33½ to 14 37		Of articles weighed.....	128 lbs.	

[illegible]

No. 51—Continued.

Articles.	GREAT BRITAIN.		Remarks.	Quantity.	FRANCE.		Exports.
	Duty, ad valorem.	Duty.			In French vessels.	In foreign vessels.	
Jewelry, real and mock	24c.	10 p. c. ad val.	Watches.....	34 ounces.....	44c. to \$1 92	45c. to 83 11	.....
Gold leaf.....	13	Free.	For mirrors.....	Each.....	21c. to 1 17	\$1c. to 1 17	‡ p. c. ad val.
Flint cut, flint colored, and fancy ornamental glass, of whatever kind.....	24 & 30	\$3 43	For watches, spectacles, &c., rough.	34 oz.....	57c. to 5 75	6 33	\$0 94
			For watches, spectacles, &c., cut or polished.	Cwt.....	\$1 93 to 12 64	\$1 93 to 12 64	24
			Looking glasses, indiscriminately.....	do.....	19 56	1 08	24
All other glass	15 & 24	Free.....	Bottles.....	do.....	10 89	20 73‡	24
			Fragments and cuttings.....	Pint.....	59‡	11 63	24
			In masses and tubes for cuttings.	Pound.....	1‡	65	24
			Other.....	Prohibited.	98	1	24
			Common.....	Cwt.....	9 78	29	24
			Fine.....	do.....	19 56	10 52	24
Manufactures of tin.....	24	2 43	See "Manufactures of tin."	Cwt.....	19‡ c. to 2 15‡	20‡ c. to 2 37	24
pewter.....	24	Free.....	Wrought statues, &c.....	do.....	3 91	10 p. c. ad val.	24
marble & stone.....	24	Free.....	Goin.....	Cwt.....	10 p. c. ad val.	11	24
Artificial flowers.....	24	Free.....	In bars.....	34 oz.....	44‡	44‡	24
Gold and silver coins and bullion.....	Free.	2 90	Bricks, flat, arched, and ridge.	Cwt.....	1 96	2 15‡	24
			Cement.....	1,000 pieces.....	77 c. to 4 79	4 79	24
Quicksilver.....	15	do.....	Coal.....	Cwt.....	1 c. to 19‡	1 c. to 21‡	24
Bricks and cement.....	15	do.....	Lard oil.....	do.....	3 c. to 5	1 c. to 10	24
Coal.....	24	do.....	Oil cake (linseed).....	Cwt.....	1 96	2 15‡	24
India rubber shoes, and all other manufactures.	24	Free.....		do.....	5	5	5
Lard oil and oil cake.....	15	Free.....		do.....	5	5	5
Unenumerated articles.....	15	Free.....		do.....	5	5	5

No. 51—Continued.

Articles.	U. STATES.		SPAIN.				HOLLAND.			
	Duty, ad valorem.	Remarks.	Quantity.	In Spanish vessels.	In foreign vessels.	Ex-ports.	Remarks.	Quantity.	Duty.	Ex-ports.
Artificial flowers.....	24	.....	Pound.....	\$3 21	\$3 83	.....	.....	.....	6 48 p. c. ad val.	.....
Gold and silver coin and bullion.....	Free.	.....	.....	Free.	Free.	.....	.....	.....	Free.	.....
Quicksilver.....	15	.....	.....	Prohibited	.....	.....	.....	.....	\$0 61	.....
Bricks and cement.....	15	Bricks for furnaces.....	1,000 pieces	1 92	.....	.....	Bricks.....	1,000 pieces	\$0 61	.....
Coal.....	24	Cement.....	100 lbs.	94 to 1 26	11 4 c. to 1 76	.....	Cement.....	220 lbs.	9 02	.....
India rubber shoes, and all other manufactures.....	Free.	.....	.....	21 4	10 4	.....	.....	.....	Free	.....
Lard oil and cake.....	24	Gutta percha.....	Pound.....	8	26 1	.....	.....	.....	1 p. c. ad val.	.....
.....	Free.	Other.....	.....	15 p. c. ad val.	18 p. c. ad val.	.....	.....	.....	.....	.....
.....	15	Oil.....	25 lbs.	58 4	58 4	.....	.....	.....	6 p. c. ad val.	.....
.....	15	Oil cake.....	..... do	15 p. c. ad val.	18 p. c. ad val.	.....	Oil cake.....	220 lbs.	.....	.....
Unenumerated articles.....	15	.....	.....	15 p. c. ad val.	18 p. c. ad val.	.....	.....	.....	1 p. c. ad val.	.....

No. 51—Continued.

Articles.	U. STATES.		BELGIUM.		BRAZIL.			
	Duty ad valorem.	Remarks.	Quantity.	Duty.	Exports Duty.	Remarks.	Quantity.	Duty.
Gold leaf.....	13			5 p. c. ad val.				5 p. c. ad val.
Flint cut, flint colored and fancy	24 & 30	Flint in tables, raw.....		2 p. c. ad val.	\$ 1	Glasses.....	.....	40 p. c. ad val.
and ornamental glass, of what- ever kind.		Mirror.....		10 & 12 p. c. ad val.	\$3 87	Sundry articles.....	Doz.....	2 c. to \$15 69
		Crystal, plain and polished.....	220 lbs.	\$3 87	1	do.....	Each.....	1 c. to 104 54
		Out, engraved, gilt, &c.....		19 16		do.....	Pair.....	6 c. to 2 62
All other glass.....	15 & 24	Apothecaries' bottles, &c.....		10 p. c. ad val	1	See "Flint, cut," &c.....	100 Nos.....	5 p. c. ad val.
		Cylinders, bells, &c.....	100 Nos.	3 83	3			40 p. c. ad val.
Manufactures of tin.....	24	Window.....	220 lbs.	2 87	1			2 c. to \$15 69
pewter.....	24	Broken or fragments.....	do.	4 06	Prohibited			1 c. to 104 54
marble and stone.....	24			3 to 20 p. c. ad val				6 c. to 2 72
Artificial flowers.....	24			20 p. c. ad val				
Gold and silver coin and bullion.....	Free.			Free				30 p. c. ad val.
Quicksilver.....	15	Bricks.....	920 lbs.	62		Marble, smooth, &c.....	100 sq in.....	3 p. c. ad val.
Bricks and cement.....	15	Lime.....	1,000 pieces.	62 c. to 1 22 1/2		Hewn.....	Sq fathom.....	\$16 34 to 32 67
			Ton.....	1 22 1/2 to 1 63		Cornices.....	9 cubic in.....	3 27
Coal.....	24			2 p. c. ad val			Pound.....	30 p. c. ad val.
Iron.....	Free.							30 p. c. ad val.
India rubber shoes, and all other manufactures.....	24	Gun percha.....						30 p. c. ad val.
Lard oil and oil cake.....	15	Oil.....	220 lbs.	94	1 p. c. ad val.		1,738 lbs.....	5 p. c. ad val.
			do.....	2 38 1/2 c				1 97
Unenumerated articles.....	15	Oil cake.....						30 p. c. ad val.
								30 p. c. ad val.

NOTES.

Brown sugar and molasses pay, since January 1, 1852, a duty according to the pure saccharine substance produced in the refineries, which is, for pure indigenous sugar, 50 francs per 100 kilograms, or 21 shillings (\$5 08) per cwt.—*English tariff*.

The above information was obtained from the last London edition of the British Tariff and the "Customs' Tariffs of all Nations," edited by Hon. C. N. Newdegate, M. P., and brought down to the beginning of 1855.

The product of the United States, when imported in American vessels, pays the same rate of duty as similar goods imported in French vessels from the countries beyond Europe.

From this privilege are excluded raw materials belonging to fisheries and raw tin.—*French tariff*.

No. 52.

Statement exhibiting the number of American and French steam and sailing vessels engaged in trade between the United States and France, and vice versa; also, those (steam vessels) in contemplation, the number of 200 horse-power and upwards, tonnage, crews, and the aggregate entered and cleared at the ports of Boston, New York, and New Orleans, during the fiscal year ending June 30, 1857.

Nationality.	Ports.	STEAM VESSELS.					SAILING VESSELS.				
		No. of Vessels.	Tonnage.	No. of crew.		No. of Vessels.	Tonnage.	No. of crew.		No. of Vessels.	Tonnage.
				Men.	Boys.			Men.	Boys.		
American.....	Boston.....	14	34,002	1,472	.....	.....	.....	.....	.....	8	1,899
	New York.....	.....	.....	.....	.....	.....	.....	.....	.....	71	50,531
	New Orleans.....	.....	.....	.....	.....	.....	.....	.....	.....	136	96,282
	Total.....	14	34,002	1,472	.....	.....	.....	.....	.....	205	148,702
French.....	Boston.....	5	115,168	447	.....	.....	.....	.....	.....	1	147
	New York.....	3	2,832	319	.....	.....	.....	.....	.....	25	5,049
	New Orleans.....	.....	.....	.....	.....	.....	.....	.....	.....	3	1,170
	Total.....	8	8,020	766	.....	.....	.....	.....	.....	29	6,366
American excess.....		6	25,982	706	.....	.....	.....	.....	.....	176	142,306
											3,561

* But 3 vessels were engaged in making the 14 trips: The Fulton, 6 voyages; the Arago, 6; and the Vanderbilt, 2.
† Of the above amount, but 7,387 tons were actually employed; but by repeated trips, (see above note,) the tonnage was increased to the figure given in the table.
‡ But 4 vessels engaged, one having made 2 trips.
§ All far above 200 horse-power.
|| Of this amount, the actual tonnage was 4,140, for reasons given in note †.







